

**CENTRAL A & M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**

(Shelby County, Illinois)

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2024**

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

☒ School District  
☐ Joint Agreement

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

School District/Joint Agreement Number:

11087021026

County Name:

Shelby

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

Central A & M CUD 21

Address:

406 E Colegrove

City:

Assumption

Email Address:

syoun@camraid.org

Zip Code:

62510

**Annual Financial Report**

Type of Auditor's Report Issued:

☒ Qualified  
☐ Adverse  
☐ Disclaimer

☐ Unqualified

☒ Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Sacha Young

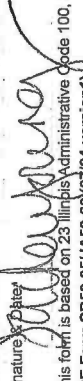
Email Address:

syoun@camraid.org

Telephone:

217-226-4042

Signature & Date:

 10/21/2024

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60/02/24-version1)

11-087-0210-26\_AFR24 Central A & M CUD 21

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

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

**Accounting Basis:**

☒ CASH  
☐ ACCRUAL

**Certified Public Accountant Information**

Name of Auditing Firm:

LMHN, LTD

Name of Audit Manager:

M. Adam Mathias

Address:

900 N Webster St - PO Box 87

City:

Taylorville

State:

IL

Phone Number:

217-824-9661

Fax Number:

217-824-2415

IL License Number (9 digit):

066-025595

Expiration Date:

9/30/2027

Email Address:

adam\_cpa@yahoo.com

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

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

☐ Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print):

Dr. Kyle Thompson

Email Address:

kthompson@roe11.org

Telephone:

217-348-0151

Signature & Date:

217-348-0151

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.  
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
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BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Central A&M Community Unit School District No. 21  
Assumption, Illinois

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Central A&M Community Unit School District No. 21 as of June 30, 2024, and its revenue received and expenditures disbursed during the fiscal year then ended, on the basis of financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

#### **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 our report, the 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 Central A&M Community Unit School District No. 21 as of June 30, 2024, or changes in financial position for the fiscal year then ended.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central A&M Community Unit School District No. 21, and

to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Central A&M Community Unit School District No. 21, on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America but permitted by the Illinois State Board of Education. Our opinions are not modified with respect to this matter.

### **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 and accounting practices prescribed or permitted by 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central A&M Community Unit School District No. 21's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **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 opinion. 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 generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Central A&M Community Unit School District No. 21's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about Central A&M Community Unit School District No. 21's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Central A&M Community Unit School District No. 21's basic financial statements. The **supplementary schedules** on pages 47 through 59, the **statistical section** on pages 60 through 63, and the **other schedules and itemizations** on pages 64 through 74 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The **supplementary schedules** on pages 47 through 59, the **statistical section** on pages 60 through 63, and the **other schedules and itemizations** on pages 64 through 74 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued a report dated October 21, 2024, on our consideration of Central A&M Community Unit School District No. 21's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Central A&M Community Unit School District No. 21's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "LMHN LTD." in a stylized, cursive font.

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

October 21, 2024



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**INDEPENDENT AUDITOR'S 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 Board of Education  
Central A&M Community Unit School District No. 21  
Assumption, 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, the accompanying financial statements of Central A&M Community Unit School District No. 21 as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated October 21, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Central A&M Community Unit School District No. 21'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 Central A&M Community Unit School District No. 21's internal control. Accordingly, we do not express an opinion on the effectiveness of Central A&M Community Unit School District No. 21'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District'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.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified a deficiency in internal control over financial reporting, described below, that we consider to be a material weakness.

Finding 2024-01: Lack of Segregation of Incompatible Duties

*Criteria:* Access to physical assets, the related accounting records and all phases of transactions must be segregated between different individuals.

*Condition:* The District has not segregated incompatible duties. Access to both physical assets, to the related accounting records and all phases of transactions cannot be properly controlled.

*Cause:* Because the District has limited personnel resources, it is not possible to segregate incompatible duties.

*Effect:* By not segregating incompatible duties, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

*Recommendations:* The District should review their internal control structure, as it relates to the segregation of incompatible duties, and determine a course of action.

*Views of responsible officials and corrective action plan:* Due to their limited financial resources, the District cannot hire enough employees to adequately segregate incompatible duties. However, the Superintendent and Board of Education will closely monitor monthly reconciliations and financial reports to help mitigate the risks associated with not segregating incompatible duties.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central A&M Community Unit School District No. 21's financial statements are free of 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 one instance of noncompliance or other matters that are required to be reported under Government Auditing Standards, which are described below:

Finding 2024-02: Budget Compliance

*Criteria:* The District is required by Illinois Compiled Statutes to operate within the confines of its budget.

*Condition:* The District did not operate within the legal confines of its budget. Expenditures materially exceeded the budgeted amount in the Tort Fund.

*Context:* Expenditures exceeded the budgeted amount in the Tort Fund by \$34,519.

*Cause:* The District did not carefully consider all of its expenditures when preparing the annual budget.

*Effect:* Because the District did not operate within the legal confines of its budget, expenditures in excess of the budget constituted unauthorized spending.

*Recommendations:* The District should carefully consider all of its expenditures when preparing the annual budget.

*Views of responsible officials and corrective action plan:* The District concurs with and will implement the auditor's recommendation.

### **Central A&M Community Unit School District No. 21's Responses to the Findings**

Government Auditing Standards requires an auditor to perform limited procedures on Central A&M Community Unit School District No. 21's responses to the findings identified in our audit, which are described above. Central A&M Community Unit School District No. 21's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

### **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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for LMHN LTD. is written in a stylized, blue, hand-drawn font. The letters are interconnected and have a slightly irregular, artistic feel.

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

October 21, 2024

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2024

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

| 1  | A                                                                                     | B       | C           | D                        | E             | F              | G                                    | H                |
|----|---------------------------------------------------------------------------------------|---------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|
|    | ASSETS                                                                                |         | (10)        | (20)                     | (30)          | (40)           | (50)                                 | (60)             |
|    | (Enter Whole Dollars)                                                                 | Acct. # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects |
| 2  | <b>CURRENT ASSETS (100)</b>                                                           |         |             |                          |               |                |                                      |                  |
| 3  | Cash (Accounts 111 through 115) <sup>1</sup>                                          |         | 96,469      | 29,860                   | 5,000         | 113,876        | 5,000                                | 24,372           |
| 4  | Investments                                                                           | 120     | 2,709,056   | 794,519                  | 208,462       | 921,010        | 398,846                              | 776,810          |
| 5  | Taxes Receivable                                                                      | 130     |             |                          |               |                |                                      |                  |
| 6  | Interfund Receivables                                                                 | 140     |             |                          |               |                |                                      |                  |
| 7  | Intergovernmental Accounts Receivable                                                 | 150     |             |                          |               |                |                                      |                  |
| 8  | Other Receivables                                                                     | 160     |             |                          |               |                |                                      |                  |
| 9  | Inventory                                                                             | 170     |             |                          |               |                |                                      |                  |
| 10 | Prepaid Items                                                                         | 180     |             |                          |               |                |                                      |                  |
| 11 | Other Current Assets (Describe & Itemize)                                             | 190     |             |                          |               |                |                                      |                  |
| 12 | <b>Total Current Assets</b>                                                           |         | 2,805,525   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 801,182          |
| 13 | <b>CAPITAL ASSETS (200)</b>                                                           |         |             |                          |               |                |                                      |                  |
| 14 | Works of Art & Historical Treasures                                                   | 210     |             |                          |               |                |                                      |                  |
| 15 | Land                                                                                  | 220     |             |                          |               |                |                                      |                  |
| 16 | Building & Building Improvements                                                      | 230     |             |                          |               |                |                                      |                  |
| 17 | Site Improvements & Infrastructure                                                    | 240     |             |                          |               |                |                                      |                  |
| 18 | Capitalized Equipment                                                                 | 250     |             |                          |               |                |                                      |                  |
| 19 | Construction In Progress                                                              | 260     |             |                          |               |                |                                      |                  |
| 20 | Amount Available in Debt Service Funds                                                | 340     |             |                          |               |                |                                      |                  |
| 21 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |             |                          |               |                |                                      |                  |
| 22 | <b>Total Capital Assets</b>                                                           |         |             |                          |               |                |                                      |                  |
| 23 | <b>CURRENT LIABILITIES (400)</b>                                                      |         |             |                          |               |                |                                      |                  |
| 24 | Interfund Payables                                                                    | 410     |             |                          |               |                |                                      |                  |
| 25 | Intergovernmental Accounts Payable                                                    | 420     |             |                          |               |                |                                      |                  |
| 26 | Other Payables                                                                        | 430     |             |                          |               |                |                                      |                  |
| 27 | Contracts Payable                                                                     | 440     |             |                          |               |                |                                      |                  |
| 28 | Loans Payable                                                                         | 460     |             |                          |               |                |                                      |                  |
| 29 | Salaries & Benefits Payable                                                           | 470     |             |                          |               |                |                                      |                  |
| 30 | Payroll Deductions & Withholdings                                                     | 480     |             |                          |               |                |                                      |                  |
| 31 | Deferred Revenues & Other Current Liabilities                                         | 490     |             |                          |               |                |                                      |                  |
| 32 | Due to Activity Fund Organizations                                                    | 493     |             |                          |               |                |                                      |                  |
| 33 | <b>Total Current Liabilities</b>                                                      |         | 0           | 0                        | 0             | 0              | 0                                    | 0                |
| 34 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |         |             |                          |               |                |                                      |                  |
| 35 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |             |                          |               |                |                                      |                  |
| 36 | <b>Total Long-Term Liabilities</b>                                                    |         |             |                          |               |                |                                      |                  |
| 37 | Reserved Fund Balance                                                                 | 714     | 63,534      |                          |               |                |                                      | 697,540          |
| 38 | Unreserved Fund Balance                                                               | 730     | 2,741,991   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 103,642          |
| 39 | Investment in General Fixed Assets                                                    |         |             |                          |               |                |                                      |                  |
| 40 | <b>Total Liabilities and Fund Balance</b>                                             |         | 2,805,525   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 801,182          |
| 41 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |         |             |                          |               |                |                                      |                  |
| 42 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |         |             |                          |               |                |                                      |                  |
| 43 | Student Activity Fund Cash and Investments                                            | 126     | 905,100     |                          |               |                |                                      |                  |
| 44 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         | 905,100     |                          |               |                |                                      |                  |
| 45 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |             |                          |               |                |                                      |                  |
| 46 | <b>Total Current Liabilities For Student Activity Funds</b>                           |         | 0           |                          |               |                |                                      |                  |
| 47 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     | 905,100     |                          |               |                |                                      |                  |
| 48 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         | 905,100     |                          |               |                |                                      |                  |
| 49 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |             |                          |               |                |                                      |                  |
| 50 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 3,710,625   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 801,182          |
| 51 | <b>Total Capital Assets District with Student Activity Funds</b>                      |         |             |                          |               |                |                                      |                  |
| 52 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |         |             |                          |               |                |                                      |                  |
| 53 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |         | 0           | 0                        | 0             | 0              | 0                                    | 0                |
| 54 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |         |             |                          |               |                |                                      |                  |
| 55 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |         |             |                          |               |                |                                      |                  |
| 56 | Reserved Fund Balance District with Student Activity Funds                            | 714     | 968,634     | 0                        | 0             | 0              | 0                                    | 697,540          |
| 57 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 2,741,991   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 103,642          |
| 58 | Investment in General Fixed Assets District with Student Activity Funds               |         |             |                          |               |                |                                      |                  |
| 59 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 3,710,625   | 824,379                  | 213,462       | 1,034,886      | 403,846                              | 801,182          |

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

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

|    | A                                                                                     | B       | I            | J       | K                        | L           | M                    | N                      |
|----|---------------------------------------------------------------------------------------|---------|--------------|---------|--------------------------|-------------|----------------------|------------------------|
| 1  | ASSETS                                                                                |         | (70)         | (80)    | (90)                     |             | Account Groups       |                        |
| 2  | (Enter Whole Dollars)                                                                 | Acct. # | Working Cash | Tort    | Fire Prevention & Safety | Agency Fund | General Fixed Assets | General Long-Term Debt |
| 3  | <b>CURRENT ASSETS (100)</b>                                                           |         |              |         |                          |             |                      |                        |
| 4  | Cash (Accounts 111 through 115) <sup>1</sup>                                          |         | 5,000        | 5,000   | 5,000                    |             |                      |                        |
| 5  | Investments                                                                           | 120     | 1,444,386    | 346,205 | 144,330                  |             |                      |                        |
| 6  | Taxes Receivable                                                                      | 130     |              |         |                          |             |                      |                        |
| 7  | Interfund Receivables                                                                 | 140     |              |         |                          |             |                      |                        |
| 8  | Intergovernmental Accounts Receivable                                                 | 150     |              |         |                          |             |                      |                        |
| 9  | Other Receivables                                                                     | 160     |              |         |                          |             |                      |                        |
| 10 | Inventory                                                                             | 170     |              |         |                          |             |                      |                        |
| 11 | Prepaid Items                                                                         | 180     |              |         |                          |             |                      |                        |
| 12 | Other Current Assets (Describe & Itemize)                                             | 190     |              |         |                          |             |                      |                        |
| 13 | <b>Total Current Assets</b>                                                           |         | 1,449,386    | 351,205 | 149,330                  | 0           |                      |                        |
| 14 | <b>CAPITAL ASSETS (200)</b>                                                           |         |              |         |                          |             |                      |                        |
| 15 | Works of Art & Historical Treasures                                                   | 210     |              |         |                          |             |                      |                        |
| 16 | Land                                                                                  | 220     |              |         |                          |             | 114,600              |                        |
| 17 | Building & Building Improvements                                                      | 230     |              |         |                          |             | 14,497,499           |                        |
| 18 | Site Improvements & Infrastructure                                                    | 240     |              |         |                          |             | 1,436,848            |                        |
| 19 | Capitalized Equipment                                                                 | 250     |              |         |                          |             | 4,943,146            |                        |
| 20 | Construction in Progress                                                              | 260     |              |         |                          |             | 273,024              |                        |
| 21 | Amount Available in Debt Service Funds                                                | 340     |              |         |                          |             |                      | 213,482                |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |              |         |                          |             |                      | 5,034,554              |
| 23 | <b>Total Capital Assets</b>                                                           |         |              |         |                          |             | 21,265,117           | 5,248,036              |
| 24 | <b>CURRENT LIABILITIES (400)</b>                                                      |         |              |         |                          |             |                      |                        |
| 25 | Interfund Payables                                                                    | 410     |              |         |                          |             |                      |                        |
| 26 | Intergovernmental Accounts Payable                                                    | 420     |              |         |                          |             |                      |                        |
| 27 | Other Payables                                                                        | 430     |              |         |                          |             |                      |                        |
| 28 | Contracts Payable                                                                     | 440     |              |         |                          |             |                      |                        |
| 29 | Loans Payable                                                                         | 460     |              |         |                          |             |                      |                        |
| 30 | Salaries & Benefits Payable                                                           | 470     |              |         |                          |             |                      |                        |
| 31 | Payroll Deductions & Withholdings                                                     | 480     |              |         |                          |             |                      |                        |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490     |              |         |                          |             |                      |                        |
| 33 | Due to Activity Fund Organizations                                                    | 493     |              |         |                          |             |                      |                        |
| 34 | <b>Total Current Liabilities</b>                                                      |         | 0            | 0       | 0                        | 0           |                      |                        |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |         |              |         |                          |             |                      |                        |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |              |         |                          |             |                      | 5,248,036              |
| 37 | <b>Total Long-Term Liabilities</b>                                                    |         |              |         |                          |             |                      | 5,248,036              |
| 38 | Reserved Fund Balance                                                                 | 714     |              |         |                          |             |                      |                        |
| 39 | Unreserved Fund Balance                                                               | 730     | 1,449,386    | 351,205 | 149,330                  |             |                      |                        |
| 40 | Investment in General Fixed Assets                                                    |         |              |         |                          |             | 21,265,117           |                        |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |         | 1,449,386    | 351,205 | 149,330                  | 0           | 21,265,117           | 5,248,036              |
| 42 |                                                                                       |         |              |         |                          |             |                      |                        |
| 43 | <b>ASSETS /LIABILITIES for Student Activity Funds</b>                                 |         |              |         |                          |             |                      |                        |
| 44 | <b>CURRENT ASSETS (100) for Student Activity Funds</b>                                |         |              |         |                          |             |                      |                        |
| 45 | Student Activity Fund Cash and Investments                                            | 126     |              |         |                          |             |                      |                        |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         |              |         |                          |             |                      |                        |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |              |         |                          |             |                      |                        |
| 48 | <b>Total Current Liabilities For Student Activity Funds</b>                           |         |              |         |                          |             |                      |                        |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     |              |         |                          |             |                      |                        |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         |              |         |                          |             |                      |                        |
| 51 |                                                                                       |         |              |         |                          |             |                      |                        |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |              |         |                          |             |                      |                        |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 1,449,386    | 351,205 | 149,330                  | 0           |                      |                        |
| 54 | <b>Total Capital Assets District with Student Activity Funds</b>                      |         |              |         |                          |             | 21,265,117           | 5,248,036              |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |         |              |         |                          |             |                      |                        |
| 56 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |         | 0            | 0       | 0                        | 0           |                      |                        |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |         |              |         |                          |             |                      |                        |
| 58 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |         |              |         |                          |             |                      | 5,248,036              |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714     | 0            | 0       | 0                        | 0           |                      |                        |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 1,449,386    | 351,205 | 149,330                  | 0           |                      |                        |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |              |         |                          |             | 21,265,117           |                        |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 1,449,386    | 351,205 | 149,330                  | 0           | 21,265,117           | 5,248,036              |

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



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

|    | A                                                                                                        | B       | C                   | D                                | E                     | F                      | G                                            | H                        | I                    | J            | K                                |
|----|----------------------------------------------------------------------------------------------------------|---------|---------------------|----------------------------------|-----------------------|------------------------|----------------------------------------------|--------------------------|----------------------|--------------|----------------------------------|
|    | Description (Enter Whole Dollars)                                                                        | Acct. # | (10)<br>Educational | (20)<br>Operations & Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal Retirement/Social Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention & Safety |
| 2  | RECEIPTS/REVENUES                                                                                        |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 3  | LOCAL SOURCES                                                                                            | 1000    | 4,961,200           | 881,231                          | 591,742               | 296,797                | 203,939                                      | 296,137                  | 135,726              | 777,600      | 68,549                           |
| 4  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000    | 0                   | 0                                | 0                     | 0                      | 0                                            | 0                        | 0                    | 0            | 0                                |
| 5  | STATE SOURCES                                                                                            | 3000    | 2,261,047           | 597,780                          | 0                     | 613,517                | -0                                           | 50,000                   | 0                    | 0            | 0                                |
| 6  | FEDERAL SOURCES                                                                                          | 4000    | 756,741             | 0                                | 0                     | 0                      | 0                                            | 0                        | 0                    | 0            | 0                                |
| 7  | Total Direct Receipts/Revenues                                                                           |         | 7,978,988           | 1,279,011                        | 591,742               | 910,314                | 203,939                                      | 346,137                  | 135,726              | 777,600      | 68,549                           |
| 8  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                                  | 3998    | 2,972,425           |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 9  | Total Receipts/Revenues                                                                                  |         | 10,951,413          | 1,279,011                        | 591,742               | 910,314                | 203,939                                      | 346,137                  | 135,726              | 777,600      | 68,549                           |
| 10 | DISBURSEMENTS/EXPENDITURES                                                                               |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 11 | Instruction                                                                                              | 1000    | 5,471,720           |                                  |                       |                        | 71,465                                       |                          |                      | 258,256      |                                  |
| 12 | Support Services                                                                                         | 2000    | 2,206,678           | 1,250,097                        |                       | 562,891                | 100,228                                      | 387,905                  |                      | 467,926      | 0                                |
| 13 | Community Services                                                                                       | 3000    | 40,087              | 0                                |                       | 0                      | 261                                          |                          |                      | 0            |                                  |
| 14 | Payments to Other Districts & Governmental Units                                                         | 4000    | 432,415             | 0                                | 0                     | 0                      | 0                                            | 0                        |                      | 0            | 0                                |
| 15 | Debt Service                                                                                             | 5000    | 0                   | 0                                | 577,325               | 0                      | 0                                            |                          |                      | 0            | 0                                |
| 16 | Total Direct Disbursements/Expenditures                                                                  |         | 8,150,900           | 1,250,097                        | 577,325               | 562,891                | 171,954                                      | 387,905                  |                      | 726,182      | 0                                |
| 17 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                                         | 4180    | 2,972,425           | 0                                | 0                     | 0                      | 0                                            | 0                        |                      | 0            | 0                                |
| 18 | Total Disbursements/Expenditures                                                                         |         | 11,123,325          | 1,250,097                        | 577,325               | 562,891                | 171,954                                      | 387,905                  |                      | 726,182      | 0                                |
| 19 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>           |         | (171,912)           | 28,914                           | 14,417                | 347,423                | 31,985                                       | (41,768)                 | 135,726              | 51,418       | 68,549                           |
| 20 | OTHER SOURCES/USES OF FUNDS                                                                              |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 21 | OTHER SOURCES OF FUNDS (7000)                                                                            |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 22 | PERMANENT TRANSFER FROM VARIOUS FUNDS                                                                    |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 23 | Abolishment of the Working Cash Fund <sup>12</sup>                                                       | 7110    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 24 | Abatement of the Working Cash Fund <sup>12</sup>                                                         | 7110    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 25 | Transfer of Working Cash Fund Interest                                                                   | 7120    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 26 | Transfer Among Funds                                                                                     | 7130    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 27 | Transfer of Interest                                                                                     | 7140    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 28 | Transfer from Capital Project Fund to O&M Fund                                                           | 7150    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 29 | Transfer from Capital Project Fund to O&M Fund <sup>4</sup>                                              | 7160    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>           | 7170    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup> |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 32 | SALE OF BONDS (7200)                                                                                     |         |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 33 | Principal on Bonds Sold                                                                                  | 7210    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 34 | Premium on Bonds Sold                                                                                    | 7220    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 35 | Accrued Interest on Bonds Sold                                                                           | 7230    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 36 | Sale or Compensation for Fixed Assets <sup>6</sup>                                                       | 7300    |                     | 800                              |                       | 800                    |                                              |                          |                      |              |                                  |
| 37 | Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>                                | 7400    |                     |                                  | 0                     |                        |                                              |                          |                      |              |                                  |
| 38 | Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>                                 | 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                                                                        |         |                     |                                  |                       |                        |                                              | 0                        |                      |              |                                  |
| 42 | ISBE Loan Proceeds                                                                                       | 7800    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 43 | Other Sources Not Classified Elsewhere                                                                   | 7900    |                     |                                  |                       |                        |                                              |                          |                      |              |                                  |
| 44 | Total Other Sources of Funds                                                                             |         | 0                   | 800                              | 0                     | 800                    | 0                                            | 0                        | 0                    | 0            | 0                                |

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

|    | A                                                                                                        | B      | C                   | D                                   | E                     | F                      | G                                                   | H                        | I                    | J            | K                                   |
|----|----------------------------------------------------------------------------------------------------------|--------|---------------------|-------------------------------------|-----------------------|------------------------|-----------------------------------------------------|--------------------------|----------------------|--------------|-------------------------------------|
|    | Description (Enter Whole Dollars)                                                                        | Acct # | (10)<br>Educational | (20)<br>Operations &<br>Maintenance | (30)<br>Debt Services | (40)<br>Transportation | (50)<br>Municipal<br>Retirement/ Social<br>Security | (60)<br>Capital Projects | (70)<br>Working Cash | (80)<br>Tort | (90)<br>Fire Prevention &<br>Safety |
| 1  |                                                                                                          |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 2  |                                                                                                          |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 45 | OTHER USES OF FUNDS (8000)                                                                               |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)                                                        |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 47 | Abolishment or Abatement of the Working Cash Fund <sup>12</sup>                                          | 8110   |                     |                                     |                       |                        |                                                     |                          | 0                    |              |                                     |
| 48 | Transfer of Working Cash Fund Interest <sup>12</sup>                                                     | 8120   |                     |                                     |                       |                        |                                                     |                          | 0                    |              |                                     |
| 49 | Transfer Among Funds                                                                                     | 8130   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 50 | Transfer of Interest                                                                                     | 8140   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 51 | Transfer from Capital Project Fund to O&M Fund                                                           | 8150   |                     |                                     |                       |                        |                                                     | 0                        |                      |              |                                     |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>             | 8160   |                     |                                     |                       |                        |                                                     |                          |                      |              | 0                                   |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup> | 8170   |                     |                                     |                       |                        |                                                     |                          |                      |              | 0                                   |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                           | 8410   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                           | 8420   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                  | 8430   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                          | 8440   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                            | 8510   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                            | 8520   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                   | 8530   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                           | 8540   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds                                                          | 8610   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds                                          | 8620   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds                                                 | 8630   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds                                         | 8640   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds                                                           | 8710   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds                                           | 8720   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds                                                  | 8730   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds                                          | 8740   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 70 | Taxes Transferred to Pay for Capital Projects                                                            | 8810   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects                                                | 8820   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 72 | Other Revenues Pledged to Pay for Capital Projects                                                       | 8830   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects                                               | 8840   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans                                             | 8910   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 75 | Other Uses Not Classified Elsewhere                                                                      | 8950   |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 76 | Total Other Uses of Funds                                                                                |        | 0                   | 0                                   | 0                     | 0                      | 0                                                   | 0                        | 0                    | 0            | 0                                   |
| 77 | Total Other Sources/Uses of Funds                                                                        |        | 0                   | 800                                 | 0                     | 800                    | 0                                                   | 0                        | 0                    | 0            | 0                                   |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)                                      |        | (171,912)           | 29,714                              | 14,417                | 348,223                | 31,985                                              | (41,768)                 | 135,726              | 51,418       | 68,549                              |
| 79 | Expenditures/Disbursements and Other Uses of Funds                                                       |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 79 | Fund Balances without Student Activity Funds - July 1, 2023                                              |        | 2,977,437           | 794,665                             | 199,045               | 686,663                | 371,861                                             | 842,950                  | 1,313,660            | 299,787      | 80,781                              |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)                              |        |                     |                                     |                       |                        |                                                     |                          |                      |              |                                     |
| 81 | Fund Balances without Student Activity Funds - June 30, 2024                                             |        | 2,805,525           | 824,379                             | 213,462               | 1,034,886              | 403,846                                             | 801,182                  | 1,449,386            | 351,205      | 149,330                             |



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

| A                                 | B     | C           | D                        | E             | F              | G                                     | H                | I            | J       | K                        |
|-----------------------------------|-------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| Description (Enter Whole Dollars) | Act # | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |
|                                   |       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 1                                 |       |             |                          |               |                |                                       |                  |              |         |                          |
| 2                                 |       |             |                          |               |                |                                       |                  |              |         |                          |
| 84                                |       | 316,397     |                          |               |                |                                       |                  |              |         |                          |
| 85                                |       |             |                          |               |                |                                       |                  |              |         |                          |
| 86                                |       |             |                          |               |                |                                       |                  |              |         |                          |
| 87                                | 1799  | 944,193     |                          |               |                |                                       |                  |              |         |                          |
| 88                                |       |             |                          |               |                |                                       |                  |              |         |                          |
| 89                                | 1999  | 355,490     |                          |               |                |                                       |                  |              |         |                          |
| 90                                |       | 588,703     |                          |               |                |                                       |                  |              |         |                          |
| 91                                |       | 905,100     |                          |               |                |                                       |                  |              |         |                          |
| 92                                |       |             |                          |               |                |                                       |                  |              |         |                          |
| 93                                |       |             |                          |               |                |                                       |                  |              |         |                          |
| 94                                |       | 5,905,993   | 681,231                  | 591,742       | 296,797        | 203,939                               | 296,137          | 135,726      | 777,600 | 68,549                   |
| 95                                | 1000  | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 96                                | 2000  | 2,261,047   | 597,780                  | 0             | 613,517        | 0                                     | 50,000           | 0            | 0       | 0                        |
| 97                                | 3000  | 756,741     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 98                                | 4000  | 8,923,181   | 1,279,011                | 591,742       | 910,314        | 203,939                               | 346,137          | 135,726      | 777,600 | 68,549                   |
| 99                                | 3998  | 2,972,425   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 100                               |       | 11,895,606  | 1,279,011                | 591,742       | 910,314        | 203,939                               | 346,137          | 135,726      | 777,600 | 68,549                   |
| 101                               |       |             |                          |               |                |                                       |                  |              |         |                          |
| 102                               | 1000  | 5,827,210   |                          |               |                | 71,465                                |                  |              | 258,256 | 0                        |
| 103                               | 2000  | 2,206,678   | 1,250,097                |               | 562,891        | 100,228                               | 387,905          |              | 467,926 | 0                        |
| 104                               | 3000  | 40,087      | 0                        |               | 0              | 261                                   |                  |              | 0       | 0                        |
| 105                               | 4000  | 432,415     | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 106                               | 5000  | 0           | 0                        | 577,325       | 0              | 0                                     |                  |              | 0       | 0                        |
| 107                               |       | 8,506,390   | 1,250,097                | 577,325       | 562,891        | 171,954                               | 387,905          |              | 726,182 | 0                        |
| 108                               |       | 2,972,425   | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 109                               |       | 11,478,815  | 1,250,097                | 577,325       | 562,891        | 171,954                               | 387,905          |              | 726,182 | 0                        |
| 110                               |       | 416,791     | 28,914                   | 14,417        | 347,423        | 31,985                                | (41,768)         | 135,726      | 51,418  | 68,549                   |
| 111                               |       |             |                          |               |                |                                       |                  |              |         |                          |
| 112                               |       |             |                          |               |                |                                       |                  |              |         |                          |
| 113                               |       | 0           | 800                      | 0             | 800            | 0                                     | 0                | 0            | 0       | 0                        |
| 114                               |       | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 115                               |       | 0           | 800                      | 0             | 800            | 0                                     | 0                | 0            | 0       | 0                        |
| 116                               |       |             |                          |               |                |                                       |                  |              |         |                          |
| 117                               |       | 3,710,625   | 824,379                  | 213,462       | 1,034,886      | 403,846                               | 801,182          | 1,449,386    | 351,205 | 149,330                  |

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

| 1  | 2 | A<br>Description (Enter Whole Dollars)                     | B<br>Acct # | C<br>(10)<br>Educational | D<br>(20)<br>Operations & Maintenance | E<br>(30)<br>Debt Services | F<br>(40)<br>Transportation | G<br>(50)<br>Municipal Retirement/ Social Security | H<br>(60)<br>Capital Projects | I<br>(70)<br>Working Cash | J<br>(80)<br>Tort | K<br>(90)<br>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) <sup>7</sup>        |             | 3,551,004                | 611,108                               | 386,154                    | 244,443                     | 49,985                                             |                               | 61,111                    | 749,663           | 61,112                                |
| 6  |   | Leasing Purposes Levy <sup>8</sup>                         | 1130        | 45,475                   |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 7  |   | Special Education Purposes Levy                            | 1140        | 48,889                   |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 8  |   | FICA/Medicare Only Purposes Levies                         | 1150        |                          |                                       |                            |                             | 99,957                                             |                               |                           |                   |                                       |
| 9  |   | Area Vocational Construction Purposes Levy                 | 1160        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 10 |   | Summer School Purposes Levy                                | 1170        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 11 |   | Other Tax Levies (Describe & Itemize)                      | 1190        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 12 |   | Total Ad Valorem Taxes Levied by District                  |             | 3,645,368                | 611,108                               | 386,154                    | 244,443                     | 149,942                                            | 0                             | 61,111                    | 749,663           | 61,112                                |
| 13 |   | PAYMENTS IN LIEU OF TAXES                                  | 1200        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 14 |   | Mobile Home Privilege Tax                                  | 1210        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 15 |   | Payments from Local Housing Authorities                    | 1220        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 16 |   | Corporate Personal Property Replacement Taxes <sup>9</sup> | 1230        | 305,760                  |                                       |                            |                             | 30,000                                             |                               |                           |                   |                                       |
| 17 |   | Other Payments in Lieu of Taxes (Describe & Itemize)       | 1290        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 18 |   | Total Payments in Lieu of Taxes                            |             | 305,760                  | 0                                     | 0                          | 0                           | 30,000                                             | 0                             | 0                         | 0                 | 0                                     |
| 19 |   | TUITION                                                    | 1300        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 20 |   | Regular - Tuition from Pupils or Parents (In State)        | 1311        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 21 |   | Regular - Tuition from Other Districts (In State)          | 1312        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 22 |   | Regular - Tuition from Other Sources (In State)            | 1313        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 23 |   | Regular - Tuition from Other Sources (Out of State)        | 1314        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 24 |   | Summer Sch - Tuition from Pupils or Parents (In State)     | 1321        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 25 |   | Summer Sch - Tuition from Other Districts (In State)       | 1322        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 26 |   | Summer Sch - Tuition from Other Sources (In State)         | 1323        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 27 |   | Summer Sch - Tuition from Other Sources (Out of State)     | 1324        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 28 |   | CTE - Tuition from Pupils or Parents (In State)            | 1331        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 29 |   | CTE - Tuition from Other Districts (In State)              | 1332        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 30 |   | CTE - Tuition from Other Sources (In State)                | 1333        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 31 |   | CTE - Tuition from Other Sources (Out of State)            | 1334        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 32 |   | Special Ed - Tuition from Pupils or Parents (In State)     | 1341        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 33 |   | Special Ed - Tuition from Other Districts (In State)       | 1342        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 34 |   | Special Ed - Tuition from Other Sources (In State)         | 1343        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 35 |   | Special Ed - Tuition from Other Sources (Out of State)     | 1344        | 317,898                  |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 36 |   | Adult - Tuition from Pupils or Parents (In State)          | 1351        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 37 |   | Adult - Tuition from Other Districts (In State)            | 1352        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 38 |   | Adult - Tuition from Other Sources (In State)              | 1353        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 39 |   | Adult - Tuition from Other Sources (Out of State)          | 1354        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 40 |   | Total Tuition                                              |             | 317,898                  |                                       |                            |                             |                                                    |                               |                           |                   |                                       |

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

| 1  | 2 | A                                                                      |  | B      | C           | D                        | E             | F              | G                                     | H                | I            | J      | K                        |
|----|---|------------------------------------------------------------------------|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|--------|--------------------------|
|    |   | Description (Enter Whole Dollars)                                      |  | Acct # | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)   | (90)                     |
|    |   |                                                                        |  |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort   | Fire Prevention & Safety |
| 41 |   | TRANSPORTATION FEES                                                    |  | 1400   |             |                          |               |                |                                       |                  |              |        |                          |
| 42 |   | Regular - Transp Fees from Pupils or Parents (In State)                |  | 1411   |             |                          |               |                |                                       |                  |              |        |                          |
| 43 |   | Regular - Transp Fees from Other Districts (In State)                  |  | 1412   |             |                          |               |                |                                       |                  |              |        |                          |
| 44 |   | Regular - Transp Fees from Other Sources (In State)                    |  | 1413   |             |                          |               |                |                                       |                  |              |        |                          |
| 45 |   | Regular - Transp Fees from Co-curricular Activities (In State)         |  | 1415   |             |                          |               |                |                                       |                  |              |        |                          |
| 46 |   | Regular Transp Fees from Other Sources (Out of State)                  |  | 1416   |             |                          |               |                |                                       |                  |              |        |                          |
| 47 |   | Summer Sch - Transp. Fees from Pupils or Parents (In State)            |  | 1421   |             |                          |               |                |                                       |                  |              |        |                          |
| 48 |   | Summer Sch - Transp. Fees from Other Districts (In State)              |  | 1422   |             |                          |               |                |                                       |                  |              |        |                          |
| 49 |   | Summer Sch - Transp. Fees from Other Sources (In State)                |  | 1423   |             |                          |               |                |                                       |                  |              |        |                          |
| 50 |   | Summer Sch - Transp. Fees from Other Sources (Out of State)            |  | 1424   |             |                          |               |                |                                       |                  |              |        |                          |
| 51 |   | CTE - Transp Fees from Pupils or Parents (In State)                    |  | 1431   |             |                          |               |                |                                       |                  |              |        |                          |
| 52 |   | CTE - Transp Fees from Other Districts (In State)                      |  | 1432   |             |                          |               |                |                                       |                  |              |        |                          |
| 53 |   | CTE - Transp Fees from Other Sources (In State)                        |  | 1433   |             |                          |               |                |                                       |                  |              |        |                          |
| 54 |   | CTE - Transp Fees from Other Sources (Out of State)                    |  | 1434   |             |                          |               |                |                                       |                  |              |        |                          |
| 55 |   | Special Ed - Transp Fees from Pupils or Parents (In State)             |  | 1441   |             |                          |               |                |                                       |                  |              |        |                          |
| 56 |   | Special Ed - Transp Fees from Other Districts (In State)               |  | 1442   |             |                          |               |                |                                       |                  |              |        |                          |
| 57 |   | Special Ed - Transp Fees from Other Sources (In State)                 |  | 1443   |             |                          |               |                |                                       |                  |              |        |                          |
| 58 |   | Special Ed - Transp Fees from Other Sources (Out of State)             |  | 1444   |             |                          |               |                |                                       |                  |              |        |                          |
| 59 |   | Adult - Transp Fees from Pupils or Parents (In State)                  |  | 1451   |             |                          |               |                |                                       |                  |              |        |                          |
| 60 |   | Adult - Transp Fees from Other Districts (In State)                    |  | 1452   |             |                          |               |                |                                       |                  |              |        |                          |
| 61 |   | Adult - Transp Fees from Other Sources (In State)                      |  | 1453   |             |                          |               |                |                                       |                  |              |        |                          |
| 62 |   | Adult - Transp Fees from Other Sources (Out of State)                  |  | 1454   |             |                          |               |                |                                       |                  |              |        |                          |
| 63 |   | Total Transportation Fees                                              |  |        |             |                          |               | 0              |                                       |                  |              |        |                          |
| 64 |   | EARNINGS ON INVESTMENTS                                                |  | 1500   |             |                          |               |                |                                       |                  |              |        |                          |
| 65 |   | Interest on Investments                                                |  | 1510   | 256,181     | 59,499                   | 15,388        | 52,200         | 23,997                                | 32,164           | 74,615       | 27,937 | 7,437                    |
| 66 |   | Gain or Loss on Sale of Investments                                    |  | 1520   |             |                          |               |                |                                       |                  |              |        |                          |
| 67 |   | Total Earnings on Investments                                          |  |        | 256,181     | 59,499                   | 15,388        | 52,200         | 23,997                                | 32,164           | 74,615       | 27,937 | 7,437                    |
| 68 |   | FOOD SERVICE                                                           |  | 1600   |             |                          |               |                |                                       |                  |              |        |                          |
| 69 |   | Sales to Pupils - Lunch                                                |  | 1611   | 109,143     |                          |               |                |                                       |                  |              |        |                          |
| 70 |   | Sales to Pupils - Breakfast                                            |  | 1612   | 17,754      |                          |               |                |                                       |                  |              |        |                          |
| 71 |   | Sales to Pupils - A la Carte                                           |  | 1613   | 37,011      |                          |               |                |                                       |                  |              |        |                          |
| 72 |   | Sales to Pupils - Other (Describe & Itemize)                           |  | 1614   | 736         |                          |               |                |                                       |                  |              |        |                          |
| 73 |   | Sales to Adults                                                        |  | 1620   | 6,227       |                          |               |                |                                       |                  |              |        |                          |
| 74 |   | Other Food Service (Describe & Itemize)                                |  | 1690   |             |                          |               |                |                                       |                  |              |        |                          |
| 75 |   | Total Food Service                                                     |  |        | 170,871     |                          |               |                |                                       |                  |              |        |                          |
| 76 |   | DISTRICT/SCHOOL ACTIVITY INCOME                                        |  | 1700   |             |                          |               |                |                                       |                  |              |        |                          |
| 77 |   | Admissions - Athletic                                                  |  | 1711   | 29,203      |                          |               |                |                                       |                  |              |        |                          |
| 78 |   | Admissions - Other (Describe & Itemize)                                |  | 1719   |             |                          |               |                |                                       |                  |              |        |                          |
| 79 |   | Fees                                                                   |  | 1720   | 13,853      |                          |               |                |                                       |                  |              |        |                          |
| 80 |   | Book Store Sales                                                       |  | 1730   |             |                          |               |                |                                       |                  |              |        |                          |
| 81 |   | Other District/School Activity Revenue (Describe & Itemize)            |  | 1790   | 1,836       |                          |               |                |                                       |                  |              |        |                          |
| 82 |   | Student Activity Funds Revenues                                        |  | 1799   | 944,193     |                          |               |                |                                       |                  |              |        |                          |
| 83 |   | Total District/School Activity Income (without Student Activity Funds) |  |        | 44,892      |                          |               |                |                                       |                  |              |        |                          |
| 84 |   | Total District/School Activity Income (with Student Activity Funds)    |  |        | 989,085     |                          |               |                |                                       |                  |              |        |                          |

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

|     | A                                                                                | B      | C         | D       | E       | F       | G       | H       | I       | J       | K      |
|-----|----------------------------------------------------------------------------------|--------|-----------|---------|---------|---------|---------|---------|---------|---------|--------|
|     | Description (Enter Whole Dollars)                                                | Acct # | (10)      | (20)    | (30)    | (40)    | (50)    | (60)    | (70)    | (80)    | (90)   |
| 1   |                                                                                  |        |           |         |         |         |         |         |         |         |        |
| 2   |                                                                                  |        |           |         |         |         |         |         |         |         |        |
| 85  | TEXTBOOK INCOME                                                                  | 1800   |           |         |         |         |         |         |         |         |        |
| 86  | Rentals - Regular Textbooks                                                      | 1811   | 61,602    |         |         |         |         |         |         |         |        |
| 87  | Rentals - Summer School Textbooks                                                | 1812   |           |         |         |         |         |         |         |         |        |
| 88  | Rentals - Adult/Continuing Education Textbooks                                   | 1813   |           |         |         |         |         |         |         |         |        |
| 89  | Rentals - Other (Describe & Itemize)                                             | 1819   |           |         |         |         |         |         |         |         |        |
| 90  | Sales - Regular Textbooks                                                        | 1821   |           |         |         |         |         |         |         |         |        |
| 91  | Sales - Summer School Textbooks                                                  | 1822   |           |         |         |         |         |         |         |         |        |
| 92  | Sales - Adult/Continuing Education Textbooks                                     | 1823   |           |         |         |         |         |         |         |         |        |
| 93  | Sales - Other (Describe & Itemize)                                               | 1829   |           |         |         |         |         |         |         |         |        |
| 94  | Other (Describe & Itemize)                                                       | 1890   |           |         |         |         |         |         |         |         |        |
| 95  | Total Textbook Income                                                            |        | 61,602    |         |         |         |         |         |         |         |        |
| 96  | OTHER REVENUE FROM LOCAL SOURCES                                                 | 1900   |           |         |         |         |         |         |         |         |        |
| 97  | Rentals                                                                          | 1910   |           |         |         |         |         |         |         |         |        |
| 98  | Contributions and Donations from Private Sources                                 | 1920   | 17,384    | 10,624  |         |         |         |         |         |         |        |
| 99  | Impact Fees from Municipal or County Governments                                 | 1930   |           |         |         |         |         |         |         |         |        |
| 100 | Services Provided Other Districts                                                | 1940   |           |         |         |         |         |         |         |         |        |
| 101 | Refund of Prior Years' Expenditures                                              | 1950   | 103,118   |         |         | 154     |         |         |         |         |        |
| 102 | Payments of Surplus Moneys from TIF Districts                                    | 1960   |           |         |         |         |         |         |         |         |        |
| 103 | Drivers' Education Fees                                                          | 1970   | 2,700     |         |         |         |         |         |         |         |        |
| 104 | Proceeds from Vendors' Contracts                                                 | 1980   |           |         |         |         |         | 263,973 |         |         |        |
| 105 | School Facility Occupation Tax Proceeds                                          | 1983   |           |         | 190,200 |         |         |         |         |         |        |
| 106 | Payment from Other Districts                                                     | 1991   |           |         |         |         |         |         |         |         |        |
| 107 | Sale of Vocational Projects                                                      | 1992   |           |         |         |         |         |         |         |         |        |
| 108 | Other Local Fees (Describe & Itemize)                                            | 1993   | 35,426    |         |         |         |         |         |         |         |        |
| 109 | Other Local Revenues (Describe & Itemize)                                        | 1999   | 158,628   | 10,624  | 190,200 | 154     | 0       | 263,973 | 0       | 0       | 0      |
| 110 | Total Other Revenue from Local Sources                                           |        | 4,961,200 | 681,231 | 591,742 | 296,797 | 203,939 | 296,137 | 135,726 | 777,600 | 68,549 |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000   |           |         |         |         |         |         |         |         |        |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)    | 1000   | 5,905,393 |         |         |         |         |         |         |         |        |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)      |        |           |         |         |         |         |         |         |         |        |
| 114 | Flow-through Revenue from State Sources                                          | 2100   |           |         |         |         |         |         |         |         |        |
| 115 | Flow-through Revenue from Federal Sources                                        | 2200   |           |         |         |         |         |         |         |         |        |
| 116 | Other Flow-Through (Describe & Itemize)                                          | 2300   |           |         |         |         |         |         |         |         |        |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District       | 2000   | 0         | 0       |         | 0       | 0       |         |         |         |        |
| 118 | RECEIPTS/REVENUES FROM STATE SOURCES (3000)                                      |        |           |         |         |         |         |         |         |         |        |
| 119 | UNRESTRICTED GRANTS-IN-AID (3001-3099)                                           |        |           |         |         |         |         |         |         |         |        |
| 120 | Evidence Based Funding Formula (Section 18-8.15)                                 | 3001   | 1,744,901 | 597,780 |         | 111,556 |         |         |         |         |        |
| 121 | Reorganization Incentives (Accounts 3005-3021)                                   | 3005   |           |         |         |         |         |         |         |         |        |
| 122 | General State Aid - Fast Growth District Grant                                   | 3030   |           |         |         |         |         |         |         |         |        |
| 123 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)         | 3099   |           |         | 0       | 111,556 | 0       | 0       |         | 0       | 0      |
| 124 | Total Unrestricted Grants-In-Aid                                                 |        | 1,744,901 | 597,780 |         |         |         |         |         |         |        |

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

|     | A                                                                 | B      | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|-------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     | Description (Enter Whole Dollars)                                 | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
|     |                                                                   |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
| 1   |                                                                   |        |             |                          |               |                |                                       |                  |              |      |                          |
| 2   |                                                                   |        |             |                          |               |                |                                       |                  |              |      |                          |
| 125 | RESTRICTED GRANTS-IN-AID (3100 - 3900)                            |        |             |                          |               |                |                                       |                  |              |      |                          |
| 126 | SPECIAL EDUCATION                                                 |        |             |                          |               |                |                                       |                  |              |      |                          |
| 127 | Special Education - Private Facility Tuition                      | 3100   |             |                          |               |                |                                       |                  |              |      |                          |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105   |             |                          |               |                |                                       |                  |              |      |                          |
| 129 | Special Education - Personnel                                     | 3110   |             |                          |               |                |                                       |                  |              |      |                          |
| 130 | Special Education - Orphanage - Individual                        |        | 336,219     |                          |               |                |                                       |                  |              |      |                          |
| 131 | Special Education - Orphanage - Summer Individual                 | 3130   | 8,800       |                          |               |                |                                       |                  |              |      |                          |
| 132 | Special Education - Summer School                                 | 3145   |             |                          |               |                |                                       |                  |              |      |                          |
| 133 | Special Education - Other (Describe & Itemize)                    | 3199   |             |                          |               |                |                                       |                  |              |      |                          |
| 134 | Total Special Education                                           |        | 345,019     | 0                        |               |                |                                       |                  |              |      |                          |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE)                              |        |             |                          |               |                |                                       |                  |              |      |                          |
| 136 | CTE - Technical Education - Tech Prep                             | 3200   |             |                          |               |                |                                       |                  |              |      |                          |
| 137 | CTE - Secondary Program Improvement (CTEI)                        | 3220   |             |                          |               |                |                                       |                  |              |      |                          |
| 138 | CTE - WECEP                                                       | 3225   |             |                          |               |                |                                       |                  |              |      |                          |
| 139 | CTE - Agriculture Education                                       | 3235   | 13,911      |                          |               |                |                                       |                  |              |      |                          |
| 140 | CTE - Instructor Practicum                                        | 3240   |             |                          |               |                |                                       |                  |              |      |                          |
| 141 | CTE - Student Organizations                                       | 3270   |             |                          |               |                |                                       |                  |              |      |                          |
| 142 | CTE - Other (Describe & Itemize)                                  | 3299   |             |                          |               |                |                                       |                  |              |      |                          |
| 143 | Total Career and Technical Education                              |        | 13,911      | 0                        |               |                |                                       |                  |              |      |                          |
| 144 | BILINGUAL EDUCATION                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 145 | Bilingual Ed - Downstate - TPI and TBE                            | 3305   |             |                          |               |                |                                       |                  |              |      |                          |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education  | 3310   |             |                          |               |                |                                       |                  |              |      |                          |
| 147 | Total Bilingual Ed                                                |        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 148 | State Free Lunch & Breakfast                                      | 3360   | 3,323       |                          |               |                |                                       |                  |              |      |                          |
| 149 | School Breakfast Initiative                                       | 3365   |             |                          |               |                |                                       |                  |              |      |                          |
| 150 | Driver Education                                                  | 3370   | 8,088       |                          |               |                |                                       |                  |              |      |                          |
| 151 | Adult Ed (from ICCB)                                              | 3410   |             |                          |               |                |                                       |                  |              |      |                          |
| 152 | Adult Ed - Other (Describe & Itemize)                             | 3499   |             |                          |               |                |                                       |                  |              |      |                          |
| 153 | TRANSPORTATION                                                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 154 | Transportation - Regular and Vocational                           | 3500   |             |                          |               | 319,439        |                                       |                  |              |      |                          |
| 155 | Transportation - Special Education                                | 3510   |             |                          |               | 182,522        |                                       |                  |              |      |                          |
| 156 | Transportation - Other (Describe & Itemize)                       | 3599   |             |                          |               |                | 0                                     |                  |              |      |                          |
| 157 | Total Transportation                                              |        | 0           | 0                        |               | 501,961        |                                       |                  |              |      |                          |
| 158 | Learning Improvement - Change Grants                              | 3610   |             |                          |               |                |                                       |                  |              |      |                          |
| 159 | Scientific Literacy                                               | 3660   |             |                          |               |                |                                       |                  |              |      |                          |
| 160 | Traut Alternative/Optional Education                              | 3695   |             |                          |               |                |                                       |                  |              |      |                          |
| 161 | Early Childhood - Block Grant                                     | 3705   | 144,105     |                          |               |                |                                       |                  |              |      |                          |
| 162 | Chicago General Education Block Grant                             | 3765   |             |                          |               |                |                                       |                  |              |      |                          |
| 163 | Chicago Educational Services Block Grant                          | 3767   |             |                          |               |                |                                       |                  |              |      |                          |
| 164 | School Safety & Educational Improvement Block Grant               | 3775   |             |                          |               |                |                                       |                  |              |      |                          |
| 165 | Technology - Technology for Success                               | 3780   |             |                          |               |                |                                       |                  |              |      |                          |
| 166 | State Charter Schools                                             | 3815   |             |                          |               |                |                                       |                  |              |      |                          |
| 167 | Extended Learning Opportunities - Summer Bridges                  | 3825   |             |                          |               |                |                                       |                  |              |      |                          |
| 168 | Infrastructure Improvements - Planning/Construction               | 3920   |             |                          |               |                |                                       | 50,000           |              |      |                          |
| 169 | School Infrastructure - Maintenance Projects                      | 3925   |             |                          |               |                |                                       |                  |              |      |                          |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize)  | 3999   | 1,700       |                          |               |                |                                       |                  |              |      |                          |
| 171 | Total Restricted Grants-In-Aid                                    |        | 516,146     | 0                        | 0             | 501,961        | 0                                     | 50,000           | 0            | 0    | 0                        |
| 172 | Total Receipts from State Sources                                 | 3000   | 2,261,047   | 597,780                  | 0             | 613,517        | 0                                     | 50,000           | 0            | 0    | 0                        |

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

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

| 1   | 2 | A<br>Description (Enter Whole Dollars)                                                      | B<br>Acct # | C<br>(10)<br>Educational | D<br>(20)<br>Operations & Maintenance | E<br>(30)<br>Debt Services | F<br>(40)<br>Transportation | G<br>(50)<br>Municipal Retirement/ Social Security | H<br>(60)<br>Capital Projects | I<br>(70)<br>Working Cash | J<br>(80)<br>Tort | K<br>(90)<br>Fire Prevention & Safety |
|-----|---|---------------------------------------------------------------------------------------------|-------------|--------------------------|---------------------------------------|----------------------------|-----------------------------|----------------------------------------------------|-------------------------------|---------------------------|-------------------|---------------------------------------|
|     |   |                                                                                             |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
|     |   | RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)                                               |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 173 |   | UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)                  |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 174 |   | Federal Impact Aid                                                                          | 4001        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 175 |   | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)   | 4009        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 176 |   | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt                    |             | 0                        | 0                                     | 0                          | 0                           | 0                                                  | 0                             | 0                         | 0                 | 0                                     |
| 177 |   | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)                    |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 178 |   | Head Start                                                                                  | 4045        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 179 |   | Construction (Impact Aid)                                                                   | 4050        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 180 |   | MAGNET                                                                                      | 4050        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 181 |   | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090        | 18,900                   |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 182 |   | Total Restricted Grants-In-Aid Received Directly from Federal Govt                          |             | 18,900                   | 0                                     |                            |                             | 0                                                  | 0                             | 0                         |                   | 0                                     |
| 183 |   | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)              |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 184 |   | TITLE V                                                                                     |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 185 |   | Title V - Innovation and Flexibility Formula                                                | 4100        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 186 |   | Title V - District Projects                                                                 | 4105        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 187 |   | Title V - Rural Education Initiative (REI)                                                  | 4107        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 188 |   | Title V - Other (Describe & Itemize)                                                        | 4199        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 189 |   | Total Title V                                                                               |             | 0                        | 0                                     |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 190 |   | FOOD SERVICE                                                                                |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 191 |   | Breakfast Start-Up Expansion                                                                | 4200        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 192 |   | National School Lunch Program                                                               | 4210        | 186,754                  |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 193 |   | Special Milk Program                                                                        | 4215        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 194 |   | School Breakfast Program                                                                    | 4220        | 53,070                   |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 195 |   | Summer Food Service Program                                                                 | 4225        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 196 |   | Child and Adult Care Food Program                                                           | 4226        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 197 |   | Fresh Fruits & Vegetables                                                                   | 4240        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 198 |   | Food Service - Other (Describe & Itemize)                                                   | 4299        | 239,824                  |                                       |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 199 |   | Total Food Service                                                                          |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 200 |   | TITLE I                                                                                     |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 201 |   | Title I - Low Income                                                                        | 4300        | 155,121                  |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 202 |   | Title I - Low Income - Neglected, Private                                                   | 4305        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 203 |   | Title I - Migrant Education                                                                 | 4340        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 204 |   | Title I - Other (Describe & Itemize)                                                        | 4399        |                          |                                       |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 205 |   | Total Title I                                                                               |             | 155,121                  | 0                                     |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 206 |   | TITLE IV                                                                                    |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 207 |   | Title IV - Student Support & Academic Enrichment Grant                                      | 4400        | 5,186                    |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 208 |   | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 209 |   | Title IV - 21st Century Comm Learning Centers                                               | 4421        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 210 |   | Title IV - Other (Describe & Itemize)                                                       | 4499        | 5,186                    | 0                                     |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 211 |   | Total Title IV                                                                              |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 212 |   | FEDERAL - SPECIAL EDUCATION                                                                 |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 213 |   | Fed - Spec Education - Preschool Flow-Through                                               | 4600        | 11,738                   |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 214 |   | Fed - Spec Education - Preschool Discretionary                                              | 4605        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 215 |   | Fed - Spec Education - IDEA - Flow Through                                                  | 4620        | 202,897                  |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 216 |   | Fed - Spec Education - IDEA - Room & Board                                                  | 4625        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 217 |   | Fed - Spec Education - IDEA - Discretionary                                                 | 4630        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 218 |   | Fed - Spec Education - IDEA - Other (Describe & Itemize)                                    | 4699        |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 219 |   | Total Federal - Special Education                                                           |             | 214,635                  | 0                                     |                            |                             | 0                                                  |                               |                           |                   |                                       |
| 220 |   | CTE - PERKINS                                                                               |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |
| 221 |   |                                                                                             |             |                          |                                       |                            |                             |                                                    |                               |                           |                   |                                       |

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



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)                     |
|     |                                                                                     |        | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 222 | CTE - Perkins - Title III - Tech Prep                                               | 4770   |             |                          |               |                |                                       |                  |              |         |                          |
| 223 | CTE - Other (Describe & Itemize)                                                    | 4799   |             |                          |               |                |                                       |                  |              |         |                          |
| 224 | <b>Total CTE - Perkins</b>                                                          |        | 0           | 0                        |               |                | 0                                     |                  |              |         |                          |
| 225 | Federal - Adult Education                                                           | 4810   |             |                          |               |                |                                       |                  |              |         |                          |
| 226 | ARRA - General State Aid - Education Stabilization                                  | 4850   |             |                          |               |                |                                       |                  |              |         |                          |
| 227 | ARRA - Title I - Low Income                                                         | 4851   |             |                          |               |                |                                       |                  |              |         |                          |
| 228 | ARRA - Title I - Neglected, Private                                                 | 4852   |             |                          |               |                |                                       |                  |              |         |                          |
| 229 | ARRA - Title I - Delinquent, Private                                                | 4853   |             |                          |               |                |                                       |                  |              |         |                          |
| 230 | ARRA - Title I - School Improvement (Part A)                                        | 4854   |             |                          |               |                |                                       |                  |              |         |                          |
| 231 | ARRA - Title I - School Improvement (Section 1003g)                                 | 4855   |             |                          |               |                |                                       |                  |              |         |                          |
| 232 | ARRA - IDEA - Part B - Preschool                                                    | 4856   |             |                          |               |                |                                       |                  |              |         |                          |
| 233 | ARRA - IDEA - Part B - Flow-Through                                                 | 4857   |             |                          |               |                |                                       |                  |              |         |                          |
| 234 | ARRA - Title IID - Technology-Formula                                               | 4860   |             |                          |               |                |                                       |                  |              |         |                          |
| 235 | ARRA - Title IID - Technology-Competitive                                           | 4861   |             |                          |               |                |                                       |                  |              |         |                          |
| 236 | ARRA - McKinney - Vento Homeless Education                                          | 4862   |             |                          |               |                |                                       |                  |              |         |                          |
| 237 | ARRA - Child Nutrition Equipment Assistance                                         | 4863   |             |                          |               |                |                                       |                  |              |         |                          |
| 238 | Impact Aid Formula Grants                                                           | 4864   |             |                          |               |                |                                       |                  |              |         |                          |
| 239 | Impact Aid Competitive Grants                                                       | 4865   |             |                          |               |                |                                       |                  |              |         |                          |
| 240 | Qualified Zone Academy Bond Tax Credits                                             | 4866   |             |                          |               |                |                                       |                  |              |         |                          |
| 241 | Qualified School Construction Bond Credits                                          | 4867   |             |                          |               |                |                                       |                  |              |         |                          |
| 242 | Build America Bond Tax Credits                                                      | 4868   |             |                          |               |                |                                       |                  |              |         |                          |
| 243 | Build America Bond Interest Reimbursement                                           | 4869   |             |                          |               |                |                                       |                  |              |         |                          |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization                        | 4870   |             |                          |               |                |                                       |                  |              |         |                          |
| 245 | Other ARRA Funds - II                                                               | 4871   |             |                          |               |                |                                       |                  |              |         |                          |
| 246 | Other ARRA Funds - III                                                              | 4872   |             |                          |               |                |                                       |                  |              |         |                          |
| 247 | Other ARRA Funds - IV                                                               | 4873   |             |                          |               |                |                                       |                  |              |         |                          |
| 248 | Other ARRA Funds - V                                                                | 4874   |             |                          |               |                |                                       |                  |              |         |                          |
| 249 | ARRA - Early Childhood                                                              | 4875   |             |                          |               |                |                                       |                  |              |         |                          |
| 250 | Other ARRA Funds VII                                                                | 4876   |             |                          |               |                |                                       |                  |              |         |                          |
| 251 | Other ARRA Funds VIII                                                               | 4877   |             |                          |               |                |                                       |                  |              |         |                          |
| 252 | Other ARRA Funds IX                                                                 | 4878   |             |                          |               |                |                                       |                  |              |         |                          |
| 253 | Other ARRA Funds X                                                                  | 4879   |             |                          |               |                |                                       |                  |              |         |                          |
| 254 | Other ARRA Funds Ed Job Fund Program                                                | 4880   |             |                          |               |                |                                       |                  |              |         |                          |
| 255 | <b>Total Stimulus Programs</b>                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 256 | Race to the Top Program                                                             | 4901   |             |                          |               |                |                                       |                  |              |         |                          |
| 257 | Race to the Top - Preschool Expansion Grant                                         | 4902   |             |                          |               |                |                                       |                  |              |         |                          |
| 258 | Title III - Immigrant Education Program (IEP)                                       | 4905   |             |                          |               |                |                                       |                  |              |         |                          |
| 259 | Title III - Language Inst Program - Limited Eng (LULEP)                             | 4909   |             |                          |               |                |                                       |                  |              |         |                          |
| 260 | McKinney Education for Homeless Children                                            | 4920   |             |                          |               |                |                                       |                  |              |         |                          |
| 261 | Title II - Eisenhower Professional Development Formula                              | 4930   |             |                          |               |                |                                       |                  |              |         |                          |
| 262 | Title II - Teacher Quality                                                          | 4932   | 35,640      |                          |               |                |                                       |                  |              |         |                          |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants                 | 4935   |             |                          |               |                |                                       |                  |              |         |                          |
| 264 | Federal Charter Schools                                                             | 4960   |             |                          |               |                |                                       |                  |              |         |                          |
| 265 | State Assessment Grants                                                             | 4981   |             |                          |               |                |                                       |                  |              |         |                          |
| 266 | Grant for State Assessments and Related Activities                                  | 4982   |             |                          |               |                |                                       |                  |              |         |                          |
| 267 | Medicaid Matching Funds - Administrative Outreach                                   | 4991   | 12,537      |                          |               |                |                                       |                  |              |         |                          |
| 268 | Medicaid Matching Funds - Fee-for-Service Program                                   | 4992   |             |                          |               |                |                                       |                  |              |         |                          |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize)                  | 4998   | 74,858      |                          |               |                |                                       |                  |              |         |                          |
| 270 | <b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b> |        | 737,841     |                          | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 271 | <b>Total Receipts/Revenues from Federal Sources</b>                                 | 4000   | 756,741     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 272 | <b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>         |        | 7,978,988   | 1,279,011                | 591,742       | 910,314        | 203,939                               | 346,137          | 135,725      | 777,600 | 68,549                   |
| 273 | <b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>            |        | 8,923,181   | 1,279,011                | 591,742       | 910,314        | 203,939                               | 346,137          | 135,725      | 777,600 | 68,549                   |

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11-087-0210-26\_AFR24

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

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

|    | A                                                                | B           | C         | D                 | E                  | F                    | G              | H             | I                         | J                    | K         | L         |
|----|------------------------------------------------------------------|-------------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
|    | Description (Enter Whole Dollars)                                |             | (100)     | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)     |           |
| 1  |                                                                  |             | Salaries  | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total     | Budget    |
| 2  |                                                                  | Funct #     |           |                   |                    |                      |                |               |                           |                      |           |           |
| 3  | <b>10 - EDUCATIONAL FUND (ED)</b>                                |             |           |                   |                    |                      |                |               |                           |                      |           |           |
| 4  | <b>INSTRUCTION (ED)</b>                                          | <b>1000</b> |           |                   |                    |                      |                |               |                           |                      |           |           |
| 5  | Regular Programs                                                 | 1100        | 2,704,331 | 649,918           | 16,418             | 154,478              | 21,637         |               |                           |                      | 3,546,782 | 3,607,207 |
| 6  | Tuition Payment to Charter Schools                               | 1115        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 7  | Pre-K Programs                                                   | 1125        | 71,782    | 9,309             |                    | 2,366                |                |               |                           |                      | 83,457    | 88,722    |
| 8  | Special Education Programs (Functions 1200-1220)                 | 1200        | 931,143   | 218,859           | 1,985              | 5,256                |                |               |                           |                      | 1,157,243 | 1,162,414 |
| 9  | Special Education Programs Pre-K                                 | 1225        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 10 | Remedial and Supplemental Programs K-12                          | 1250        | 111,882   | 29,874            |                    | 304                  |                |               |                           |                      | 142,060   | 143,391   |
| 11 | Remedial and Supplemental Programs Pre-K                         | 1275        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 12 | Adult/Continuing Education Programs                              | 1300        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 13 | CTE Programs                                                     | 1400        | 105,434   | 28,221            |                    | 9,262                | 1,832          |               |                           |                      | 144,749   | 147,984   |
| 14 | Interscholastic Programs                                         | 1500        | 141,649   | 3,339             | 33,919             | 41,435               |                | 7,818         |                           |                      | 228,160   | 241,418   |
| 15 | Summer School Programs                                           | 1600        | 80,904    | 879               |                    | 308                  |                |               |                           |                      | 32,091    | 47,652    |
| 16 | Gifted Programs                                                  | 1650        | 1,856     | 27                |                    |                      |                |               |                           |                      | 1,883     | 1,883     |
| 17 | Driver's Education Programs                                      | 1700        | 31,767    | 9,585             |                    | 764                  | 10,120         |               |                           |                      | 52,236    | 52,972    |
| 18 | Bilingual Programs                                               | 1800        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 19 | Traut Alternative & Optional Programs                            | 1900        |           | 15,470            |                    | 1,000                |                |               |                           |                      | 83,059    | 83,059    |
| 20 | Pre-K Programs - Private Tuition                                 | 1910        | 66,589    |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 21 | Regular K-12 Programs - Private Tuition                          | 1911        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 22 | Special Education Programs K-12 - Private Tuition                | 1912        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 23 | Special Education Programs Pre-K - Tuition                       | 1913        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition            | 1914        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition           | 1915        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 26 | Adult/Continuing Education Programs - Private Tuition            | 1916        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 27 | CTE Programs - Private Tuition                                   | 1917        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 28 | Interscholastic Programs - Private Tuition                       | 1918        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 29 | Summer School Programs - Private Tuition                         | 1919        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 30 | Gifted Programs - Private Tuition                                | 1920        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 31 | Bilingual Programs - Private Tuition                             | 1921        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 32 | Traut Alternative/Optional Ed Programs - Private Tuition         | 1922        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 33 | Student Activity Fund Expenditures                               | 1999        |           |                   |                    |                      |                |               |                           |                      | 355,490   | 350,000   |
| 34 | Total Instruction <sup>19</sup> (without Student Activity Funds) | 1000        | 4,197,337 | 965,481           | 52,322             | 215,173              | 33,589         | 7,818         | 0                         | 0                    | 5,471,720 | 5,576,702 |
| 35 | Total Instruction <sup>20</sup> (with Student Activity Funds)    | 1000        | 4,197,337 | 965,481           | 52,322             | 215,173              | 33,589         | 363,308       | 0                         | 0                    | 5,827,210 | 5,906,702 |
| 36 | <b>SUPPORT SERVICES (ED)</b>                                     | <b>2000</b> |           |                   |                    |                      |                |               |                           |                      |           |           |
| 37 | <b>SUPPORT SERVICES - PUPILS</b>                                 |             |           |                   |                    |                      |                |               |                           |                      |           |           |
| 38 | Attendance & Social Work Services                                | 2110        | 9,455     | 185               |                    |                      |                |               |                           |                      | 9,640     | 9,467     |
| 39 | Guidance Services                                                | 2120        | 175,683   | 35,607            | 1,439              | 60                   |                |               |                           |                      | 212,789   | 211,845   |
| 40 | Health Services                                                  | 2130        | 18,631    | 1,994             | 200                | 2,339                |                |               |                           |                      | 23,164    | 25,545    |
| 41 | Psychological Services                                           | 2140        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 42 | Speech Pathology & Audiology Services                            | 2150        | 65,402    | 14,679            | 224                | 84                   |                |               |                           |                      | 78,389    | 79,044    |
| 43 | Other Support Services - Pupils (Describe & Itemize)             | 2190        |           |                   | 4,765              | 1,867                |                |               |                           |                      | 6,632     | 6,631     |
| 44 | Total Support Services - Pupils                                  | 2100        | 267,171   | 52,465            | 6,628              | 4,350                | 0              | 0             | 0                         | 0                    | 330,614   | 332,592   |
| 45 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                    |             |           |                   |                    |                      |                |               |                           |                      |           |           |
| 46 | Improvement of Instruction Services                              | 2210        | 35,762    | 7,943             |                    | 172                  |                |               |                           |                      | 43,877    | 44,227    |
| 47 | Educational Media Services                                       | 2220        | 185,342   | 38,990            | 106,186            | 58,551               |                | 65            |                           |                      | 389,134   | 392,149   |
| 48 | Assessment & Testing                                             | 2230        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 49 | Total Support Services - Instructional Staff                     | 2200        | 221,104   | 46,933            | 106,186            | 58,723               | 0              | 65            | 0                         | 0                    | 435,011   | 436,376   |
| 50 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                 |             |           |                   |                    |                      |                |               |                           |                      |           |           |
| 51 | Board of Education Services                                      | 2310        | 4,727     | 92                | 25,759             | 193                  |                | 17,110        |                           |                      | 47,881    | 50,005    |
| 52 | Executive Administration Services                                | 2320        | 119,513   | 22,903            | 9,348              | 2,247                | 1,858          | 3,945         |                           |                      | 159,814   | 163,493   |
| 53 | Special Area Administration Services                             | 2330        |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 54 | Tort Immunity Services                                           | 2361, 2365  |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 55 | Total Support Services - General Administration                  | 2300        | 124,240   | 22,995            | 29,107             | 2,440                | 1,858          | 21,055        | 0                         | 0                    | 201,695   | 213,498   |



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

|     | A                                                           | B      | C         | D                 | E                  | F                    | G              | H             | I                         | J                    | K         | L         |
|-----|-------------------------------------------------------------|--------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
|     | Description (Enter Whole Dollars)                           | Funct# | (100)     | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)     |           |
|     |                                                             |        | Salaries  | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total     | Budget    |
| 1   |                                                             |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 2   |                                                             |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 56  | SUPPORT SERVICES - SCHOOL ADMINISTRATION                    |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 57  | Office of the Principal Services                            | 2410   | 484,766   | 97,912            | 12,802             | 11,559               |                | 1,874         |                           |                      | 608,913   | 647,094   |
| 58  | Other Support Services - School Admin (Describe & Itemize)  | 2490   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 59  | Total Support Services - School Administration              | 2400   | 484,766   | 97,912            | 12,802             | 11,559               | 0              | 1,874         | 0                         | 0                    | 608,913   | 647,094   |
| 60  | SUPPORT SERVICES - BUSINESS                                 |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 61  | Direction of Business Support Services                      | 2510   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 62  | Fiscal Services                                             | 2520   | 58,001    | 8,417             | 7,751              | 17,395               |                | 4,720         |                           |                      | 96,284    | 105,004   |
| 63  | Operation & Maintenance of Plant Services                   | 2540   |           |                   | 96,983             |                      |                |               |                           |                      | 96,983    | 101,118   |
| 64  | Pupil Transportation Services                               | 2550   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 65  | Food Services                                               | 2560   |           |                   | 410,220            | 16,144               | 6,254          |               |                           |                      | 432,618   | 446,889   |
| 66  | Internal Services                                           | 2570   | 3,257     | 82                | 9,221              |                      |                |               |                           |                      | 6,560     | 9,311     |
| 67  | Total Support Services - Business                           | 2500   | 61,258    | 8,499             | 518,175            | 33,539               | 6,254          | 4,720         | 0                         | 0                    | 632,445   | 662,322   |
| 68  | SUPPORT SERVICES - CENTRAL                                  |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 69  | Direction of Central Support Services                       | 2610   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 70  | Planning, Research, Development, & Evaluation Services      | 2620   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 71  | Information Services                                        | 2630   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 72  | Staff Services                                              | 2640   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 73  | Data Processing Services                                    | 2660   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 74  | Total Support Services - Central                            | 2600   | 0         | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 75  | Other Support Services (Describe & Itemize)                 | 2800   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 76  | Total Support Services                                      | 2000   | 1,158,539 | 228,804           | 672,898            | 110,611              | 8,112          | 27,714        | 0                         | 0                    | 2,206,678 | 2,251,822 |
| 77  | COMMUNITY SERVICES (ED)                                     | 3000   | 31,701    | 7,452             |                    | 934                  |                |               |                           |                      | 40,087    | 40,727    |
| 78  | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)               | 4000   |           |                   |                    |                      |                |               |                           |                      |           |           |
| 79  | PAYMENTS TO OTHER GOVT UNITS (IN-STATE)                     |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 80  | Payments for Regular Programs                               | 4110   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 81  | Payments for Special Education Programs                     | 4120   |           |                   | 5,466              |                      |                | 404,749       |                           |                      | 410,215   | 411,240   |
| 82  | Payments for Adult/Continuing Education Programs            | 4130   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 83  | Payments for CTE Programs                                   | 4140   |           |                   |                    |                      |                | 22,200        |                           |                      | 22,200    | 22,200    |
| 84  | Payments for Community College Programs                     | 4170   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 85  | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 86  | Total Payments to Other Govt Units (In-State)               | 4100   |           |                   | 5,466              |                      |                | 426,949       |                           |                      | 432,415   | 433,440   |
| 87  | Payments for Regular Programs - Tuition                     | 4210   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 88  | Payments for Special Education Programs - Tuition           | 4220   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 89  | Payments for Adult/Continuing Education Programs - Tuition  | 4230   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 90  | Payments for CTE Programs - Tuition                         | 4240   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 91  | Payments for Community College Programs - Tuition           | 4270   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 92  | Payments for Other Programs - Tuition                       | 4280   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 93  | Other Payments to In-State Govt Units                       | 4290   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 94  | Total Payments to Other Govt Units (In State)               | 4200   |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 95  | Payments for Regular Programs - Transfers                   | 4310   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 96  | Payments for Special Education Programs - Transfers         | 4320   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 97  | Payments for Adult/Continuing Ed Programs-Transfers         | 4330   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 98  | Payments for CTE Programs - Transfers                       | 4340   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 99  | Payments for Community College Program - Transfers          | 4370   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 100 | Payments for Other Programs - Transfers                     | 4380   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 101 | Other Payments to In-State Govt Units - Transfers           | 4390   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 102 | Total Payments to Other Govt Units-Transfers (In-State)     | 4300   |           |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0         |
| 103 | Payments to Other Govt Units (Out-of-State)                 | 4400   |           |                   |                    |                      |                |               |                           |                      | 0         |           |
| 104 | Total Payments to Other Govt Units                          | 4000   |           |                   | 5,466              |                      |                | 426,949       |                           |                      | 432,415   | 433,440   |
| 105 | DEBT SERVICES (ED)                                          | 5000   |           |                   |                    |                      |                |               |                           |                      |           |           |
| 106 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                 |        |           |                   |                    |                      |                |               |                           |                      |           |           |
| 107 | Tax Anticipation Warrants                                   | 5110   |           |                   |                    |                      |                |               |                           |                      | 0         |           |

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

|     | A                                                                                                              | B       | C         | D                 | E                  | F                    | G              | H             | I                         | J                    | K         | L         |
|-----|----------------------------------------------------------------------------------------------------------------|---------|-----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-----------|-----------|
|     | Description (Enter Whole Dollars)                                                                              | Funct # | (100)     | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)     |           |
|     |                                                                                                                |         | Salaries  | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total     | Budget    |
| 1   |                                                                                                                |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 2   |                                                                                                                |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 108 | Tax Anticipation Notes                                                                                         | 5120    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                          | 5130    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 110 | State Aid Anticipation Certificates                                                                            | 5140    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 111 | Other Interest on Short-Term Debt                                                                              | 5150    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 112 | Total Interest on Short-Term Debt                                                                              | 5100    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 113 | Debt Services - Interest on Long-Term Debt                                                                     | 5200    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 114 | Total Debt Services                                                                                            | 5000    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 115 | PROVISIONS FOR CONTINGENCIES (ED)                                                                              | 6000    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)                                  |         | 5,387,577 | 1,201,737         | 730,686            | 326,718              | 41,701         | 452,481       | 0                         | 0                    | 8,150,900 | 8,342,691 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)                                     |         | 5,387,577 | 1,201,737         | 730,686            | 326,718              | 41,701         | 817,971       | 0                         | 0                    | 8,506,390 | 8,672,691 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) |         |           |                   |                    |                      |                |               |                           |                      | (171,912) |           |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)    |         |           |                   |                    |                      |                |               |                           |                      | 416,791   |           |
| 120 |                                                                                                                |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 121 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>                                                        |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 122 | SUPPORT SERVICES (O&M)                                                                                         | 2000    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 123 | SUPPORT SERVICES - PUPILS                                                                                      |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)                                                | 2100    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 125 | SUPPORT SERVICES - BUSINESS                                                                                    |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 126 | Direction of Business Support Services                                                                         | 2510    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 127 | Facilities Acquisition & Construction Services                                                                 | 2530    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 128 | Operation & Maintenance of Plant Services                                                                      | 2540    | 296,769   | 56,876            | 135,907            | 280,307              | 452,257        |               |                           |                      | 1,222,116 | 1,217,936 |
| 129 | Pupil Transportation Services                                                                                  | 2550    |           |                   | 26,559             | 1,422                |                |               |                           |                      | 27,981    | 28,309    |
| 130 | Food Services                                                                                                  | 2560    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 131 | Total Support Services - Business                                                                              | 2500    | 296,769   | 56,876            | 162,466            | 281,729              | 452,257        | 0             | 0                         | 0                    | 1,250,097 | 1,246,245 |
| 132 | Other Support Services (Describe & Itemize)                                                                    | 2900    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 133 | Total Support Services                                                                                         | 2000    | 296,769   | 56,876            | 162,466            | 281,729              | 452,257        | 0             | 0                         | 0                    | 1,250,097 | 1,246,245 |
| 134 | COMMUNITY SERVICES (O&M)                                                                                       | 3000    |           |                   |                    |                      |                |               |                           |                      | 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         |
| 138 | Payments for Special Education Programs                                                                        | 4120    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 139 | Payments for GTE Programs                                                                                      | 4140    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize)                                                    | 4190    |           |                   |                    |                      |                |               |                           |                      | 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         |
| 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         |
| 147 | Tax Anticipation Notes                                                                                         | 5120    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                          | 5130    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 149 | State Aid Anticipation Certificates                                                                            | 5140    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize)                                                         | 5150    |           |                   |                    |                      |                |               |                           |                      | 0         | 0         |
| 151 | Total Debt Service - Interest on Short-Term Debt                                                               | 5100    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |

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

| 1   | A                                                                                                        | B      | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K     | L      |
|-----|----------------------------------------------------------------------------------------------------------|--------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|-------|--------|
|     | Description (Enter Whole Dollars)                                                                        | Func # | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900) |        |
| 2   |                                                                                                          |        | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT                                                                | 5200   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 153 | Total Debt Services                                                                                      | 5000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M)                                                                       | 6000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 155 | Total Direct Disbursements/Expenditures                                                                  |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures                                |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 157 |                                                                                                          |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 158 | 30 - DEBT SERVICES (DS)                                                                                  | 4000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 159 | PAYMENTS TO OTHER DIST & GOVT UNITS (DS)                                                                 |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 160 | PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)                                                           | 4110   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 161 | Payments for Regular Programs                                                                            | 4120   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 162 | Payments for Special Education Programs                                                                  | 4130   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize)                                               | 4190   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 164 | Total Payments to Other Districts & Govt Units (In-State)                                                | 4000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 165 | DEBT SERVICES (DS)                                                                                       | 5000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                                                              | 5110   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 167 | Tax Anticipation Warrants                                                                                | 5120   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 168 | Tax Anticipation Notes                                                                                   | 5130   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                    | 5140   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 170 | State Aid Anticipation Certificates                                                                      | 5150   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize)                                                   | 5100   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 172 | Total Debt Services - Interest On Short-Term Debt                                                        | 5200   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                               | 5300   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup> | 5400   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize)                                                               | 5000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 176 | Total Debt Services                                                                                      | 6000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 177 | PROVISION FOR CONTINGENCIES (DS)                                                                         |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 178 | Total Disbursements/ Expenditures                                                                        |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                 |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 180 |                                                                                                          |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 181 | 40 - TRANSPORTATION FUND (TR)                                                                            |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 182 | SUPPORT SERVICES (TR)                                                                                    |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 183 | SUPPORT SERVICES - PUPILS                                                                                | 2100   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize)                                          |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 185 | SUPPORT SERVICES - BUSINESS                                                                              | 2550   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 186 | Pupil Transportation Services                                                                            | 2900   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 187 | Other Support Services (Describe & Itemize)                                                              | 2000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 188 | Total Support Services                                                                                   | 3000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 189 | COMMUNITY SERVICES (TR)                                                                                  | 4000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR)                                                                 |        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE)                                                                  | 4110   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 192 | Payments for Regular Programs                                                                            | 4120   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 193 | Payments for Special Education Programs                                                                  | 4130   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 194 | Payments for Adult/Continuing Education Programs                                                         | 4140   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 195 | Payments for CTE Programs                                                                                | 4170   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 196 | Payments for Community College Programs                                                                  | 4190   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize)                                              | 4100   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 198 | Total Payments to Other Govt. Units (In-State)                                                           | 4400   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)                                                              | 4000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 200 | Total Payments to Other Govt Units                                                                       | 5000   |          |                   |                    |                      |                |               |                           |                      |       |        |
| 201 | DEBT SERVICES (TR)                                                                                       |        |          |                   |                    |                      |                |               |                           |                      |       |        |

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

|     | A                                                                                                       | B     | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K       | L       |
|-----|---------------------------------------------------------------------------------------------------------|-------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|---------|
|     | Description (Enter Whole Dollars)                                                                       | Func# | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)   |         |
|     |                                                                                                         |       | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total   | Budget  |
| 1   |                                                                                                         |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 2   | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT                                                              |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 202 | Tax Anticipation Warrants                                                                               | 5110  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 203 | Tax Anticipation Notes                                                                                  | 5120  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 204 | Corporate Personal Prop. Rep. Tax Anticipation Notes                                                    | 5130  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 205 | State Aid Anticipation Certificates                                                                     | 5140  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 206 | Other Interest on Short-Term Debt (Describe & Itemize)                                                  | 5150  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 207 | Total Debt Services - Interest On Short-Term Debt                                                       | 5100  |          |                   |                    |                      |                | 0             |                           |                      |         | 0       |
| 208 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                              | 5200  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 209 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup> | 5300  |          |                   |                    |                      |                |               |                           |                      |         | 0       |
| 210 | DEBT SERVICES - OTHER (Describe & Itemize)                                                              | 5400  |          |                   |                    |                      |                |               |                           |                      |         | 105,872 |
| 211 | Total Debt Services                                                                                     | 5000  |          |                   |                    |                      |                | 0             |                           |                      |         | 0       |
| 212 | PROVISION FOR CONTINGENCIES (TR)                                                                        | 6000  |          |                   |                    |                      |                |               |                           |                      |         | 106,872 |
| 213 | Total Disbursements/ Expenditures                                                                       |       | 257,839  | 34,498            | 127,059            | 96,765               | 6,131          | 599           | 0                         | 0                    | 562,891 | 5,000   |
| 214 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |       |          |                   |                    |                      |                |               |                           |                      | 347,423 | 728,811 |
| 215 |                                                                                                         |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 216 |                                                                                                         |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)                                                  |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 218 | INSTRUCTION (MR/SS)                                                                                     | 1000  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 219 | Regular Programs                                                                                        | 1100  |          | 25,793            |                    |                      |                |               |                           |                      | 25,793  | 28,936  |
| 220 | Pre-K Programs                                                                                          | 1125  |          | 3,805             |                    |                      |                |               |                           |                      | 3,805   | 5,940   |
| 221 | Special Education Programs (Functions 1200-1220)                                                        | 1200  |          | 33,154            |                    |                      |                |               |                           |                      | 33,154  | 37,360  |
| 222 | Special Education Programs - Pre-K                                                                      | 1225  |          | 1,168             |                    |                      |                |               |                           |                      | 1,168   | 1,168   |
| 223 | Remedial and Supplemental Programs - K-12                                                               | 1250  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 224 | Remedial and Supplemental Programs - Pre-K                                                              | 1275  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 225 | CTE Programs                                                                                            | 1300  |          | 984               |                    |                      |                |               |                           |                      | 984     | 984     |
| 226 | Interscholastic Programs                                                                                | 1400  |          | 5,681             |                    |                      |                |               |                           |                      | 5,681   | 6,948   |
| 227 | Summer School Programs                                                                                  | 1500  |          | 23                |                    |                      |                |               |                           |                      | 23      | 23      |
| 228 | Gifted Programs                                                                                         | 1600  |          | 28                |                    |                      |                |               |                           |                      | 28      | 28      |
| 229 | Driver's Education Programs                                                                             | 1650  |          | 281               |                    |                      |                |               |                           |                      | 281     | 281     |
| 230 | Bilingual Programs                                                                                      | 1700  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 231 | Truants' Alternative & Optional Programs                                                                | 1800  |          | 548               |                    |                      |                |               |                           |                      | 548     | 548     |
| 232 | Total Instruction                                                                                       | 1900  |          | 71,465            |                    |                      |                |               |                           |                      | 71,465  | 82,216  |
| 233 | SUPPORT SERVICES (MR/SS)                                                                                | 2000  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 234 | SUPPORT SERVICES - PUPILS                                                                               |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 235 | Attendance & Social Work Services                                                                       | 2110  |          | 990               |                    |                      |                |               |                           |                      | 990     | 1,030   |
| 236 | Guidance Services                                                                                       | 2120  |          | 1,604             |                    |                      |                |               |                           |                      | 1,604   | 1,604   |
| 237 | Health Services                                                                                         | 2130  |          | 5,468             |                    |                      |                |               |                           |                      | 5,468   | 5,468   |
| 238 | Psychological Services                                                                                  | 2140  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 239 | Speech Pathology & Audiology Services                                                                   | 2150  |          | 535               |                    |                      |                |               |                           |                      | 535     | 535     |
| 240 | Other Support Services - Pupils (Describe & Itemize)                                                    | 2190  |          | 8,597             |                    |                      |                |               |                           |                      | 8,597   | 8,637   |
| 241 | Total Support Services - Pupils                                                                         | 2100  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 242 | SUPPORT SERVICES - INSTRUCTIONAL STAFF                                                                  |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 243 | Improvement of Instruction Services                                                                     | 2210  |          | 291               |                    |                      |                |               |                           |                      | 291     | 291     |
| 244 | Educational Media Services                                                                              | 2220  |          | 4,587             |                    |                      |                |               |                           |                      | 4,587   | 4,871   |
| 245 | Assessment & Testing                                                                                    | 2230  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 246 | Total Support Services - Instructional Staff                                                            | 2200  |          | 4,878             |                    |                      |                |               |                           |                      | 4,878   | 5,162   |
| 247 | SUPPORT SERVICES - GENERAL ADMINISTRATION                                                               |       |          |                   |                    |                      |                |               |                           |                      |         |         |
| 248 | Board of Education Services                                                                             | 2310  |          | 495               |                    |                      |                |               |                           |                      | 495     | 515     |
| 249 | Executive Administration Services                                                                       | 2320  |          | 3,844             |                    |                      |                |               |                           |                      | 3,844   | 3,935   |
| 250 | Special Area Administration Services                                                                    | 2330  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 251 | Claims Paid from Self Insurance Fund                                                                    | 2361  |          |                   |                    |                      |                |               |                           |                      |         |         |
| 252 |                                                                                                         |       |          |                   |                    |                      |                |               |                           |                      |         |         |

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

|     | A                                                                        | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K       | L       |
|-----|--------------------------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|---------|
|     | Description (Enter Whole Dollars)                                        | Funct # | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)   |         |
|     |                                                                          |         | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total   | Budget  |
| 1   |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 2   |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 263 | Risk Management and Claims Services Payments                             | 2365    |          | 4,339             |                    |                      |                |               |                           |                      | 4,339   | 4,450   |
| 264 | Total Support Services - General Administration                          | 2300    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 265 | SUPPORT SERVICES - SCHOOL ADMINISTRATION                                 |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 266 | Office of the Principal Services                                         | 2410    |          | 17,923            |                    |                      |                |               |                           |                      | 17,923  | 18,576  |
| 267 | Other Support Services - School Administration (Describe & Itemize)      | 2490    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 268 | Total Support Services - School Administration                           | 2400    |          | 17,923            |                    |                      |                |               |                           |                      | 17,923  | 18,576  |
| 269 | SUPPORT SERVICES - BUSINESS                                              |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 270 | Direction of Business Support Services                                   | 2510    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 271 | Fiscal Services                                                          | 2520    |          | 6,133             |                    |                      |                |               |                           |                      | 6,133   | 6,432   |
| 272 | Facilities Acquisition & Construction Services                           | 2530    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 273 | Operation & Maintenance of Plant Services                                | 2540    |          | 29,889            |                    |                      |                |               |                           |                      | 29,889  | 33,760  |
| 274 | Pupil Transportation Services                                            | 2550    |          | 28,290            |                    |                      |                |               |                           |                      | 28,290  | 49,267  |
| 275 | Food Services                                                            | 2560    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 276 | Internal Services                                                        | 2570    |          | 179               |                    |                      |                |               |                           |                      | 179     | 179     |
| 277 | Total Support Services - Business                                        | 2500    |          | 64,491            |                    |                      |                |               |                           |                      | 64,491  | 89,638  |
| 278 | SUPPORT SERVICES - CENTRAL                                               |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 279 | Direction of Central Support Services                                    | 2610    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 280 | Planning, Research, Development, & Evaluation Services                   | 2620    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 281 | Information Services                                                     | 2630    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 282 | Staff Services                                                           | 2640    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 283 | Data Processing Services                                                 | 2660    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 284 | Total Support Services - Central                                         | 2600    |          | 0                 |                    |                      |                |               |                           |                      | 0       | 0       |
| 285 | Other Support Services (Describe & Itemize)                              | 2900    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 286 | Total Support Services                                                   | 2000    |          | 100,228           |                    |                      |                |               |                           |                      | 100,228 | 126,463 |
| 287 | COMMUNITY SERVICES (MR/SS)                                               | 3000    |          | 261               |                    |                      |                |               |                           |                      | 261     | 261     |
| 288 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)                              | 4000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 289 | Payments for Regular Programs                                            | 4110    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 290 | Payments for Special Education Programs                                  | 4120    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 291 | Payments for CTE Programs                                                | 4140    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 292 | Total Payments to Other Govt Units                                       | 4000    |          | 0                 |                    |                      |                |               |                           |                      | 0       | 0       |
| 293 | DEBT SERVICES (MR/SS)                                                    | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 294 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT                               |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 295 | Tax Anticipation Warrants                                                | 5110    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 296 | Tax Anticipation Notes                                                   | 5120    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 297 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 298 | State Aid Anticipation Certificates                                      | 5140    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 299 | Other (Describe & Itemize)                                               | 5150    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 300 | Total Debt Services - Interest                                           | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 301 | PROVISION FOR CONTINGENCIES (MR/SS)                                      | 6000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 302 | Total Disbursements/Expenditures                                         |         |          | 171,954           |                    |                      |                |               |                           |                      | 171,954 | 208,940 |
| 303 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |          |                   |                    |                      |                |               |                           |                      | 31,985  |         |
| 304 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 305 | 60 - CAPITAL PROJECTS (CP)                                               |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 306 | SUPPORT SERVICES (CP)                                                    | 2000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 307 | SUPPORT SERVICES - BUSINESS                                              |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 308 | Facilities Acquisition and Construction Services                         | 2530    |          |                   |                    |                      | 387,905        |               |                           |                      | 387,905 | 387,905 |
| 309 | Other Support Services (Describe & Itemize)                              | 2900    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 310 | Total Support Services                                                   | 2000    |          | 0                 | 0                  | 0                    | 387,905        | 0             | 0                         | 0                    | 387,905 | 387,905 |

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

|     | A                                                                        | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K        | L       |
|-----|--------------------------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|----------|---------|
| 1   | Description (Enter Whole Dollars)                                        | Funct # | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)    |         |
| 2   |                                                                          |         | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total    | Budget  |
| 301 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP)                                 | 4000    |          |                   |                    |                      |                |               |                           |                      |          |         |
| 302 | PAYMENTS TO OTHER GOVT UNITS (In-State)                                  |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 303 | Payments to Regular Programs (In-State)                                  | 4110    |          |                   |                    |                      |                |               |                           |                      |          | 0       |
| 304 | Payments for Special Education Programs                                  | 4120    |          |                   |                    |                      |                |               |                           |                      |          | 0       |
| 305 | Payments for CTE Programs                                                | 4140    |          |                   |                    |                      |                |               |                           |                      |          | 0       |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize)              | 4190    |          |                   |                    |                      |                |               |                           |                      |          | 0       |
| 307 | Total Payments to Other Govt Units                                       | 4000    |          |                   | 0                  |                      |                | 0             |                           |                      |          | 0       |
| 308 | PROVISION FOR CONTINGENCIES (\$&C/CI)                                    | 6000    |          |                   |                    |                      |                |               |                           |                      |          |         |
| 309 | Total Disbursements/ Expenditures                                        |         | 0        | 0                 | 0                  | 0                    | 387,905        | 0             | 0                         | 0                    | 387,905  | 387,905 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |          |                   |                    |                      |                |               |                           |                      | (41,768) |         |
| 311 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 312 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 313 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 314 |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 315 | 70 - WORKING CASH (WC)                                                   |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 316 | 80 - TORT FUND (TF)                                                      |         |          |                   |                    |                      |                |               |                           |                      |          |         |
| 317 | INSTRUCTION (TF)                                                         | 1000    |          |                   |                    |                      |                |               |                           |                      |          |         |
| 318 | Regular Programs                                                         | 1100    | 179,865  | 295               |                    |                      |                |               |                           |                      | 180,100  | 180,100 |
| 319 | Tuition Payment to Charter Schools                                       | 1115    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 320 | Pre-K Programs                                                           | 1125    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 321 | Special Education Programs (Functions 1200 - 1220)                       | 1200    | 38,215   |                   |                    |                      |                |               |                           |                      | 38,215   | 38,215  |
| 322 | Special Education Programs Pre-K                                         | 1225    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 323 | Remedial and Supplemental Programs K-12                                  | 1250    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 324 | Remedial and Supplemental Programs Pre-K                                 | 1275    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 325 | Adult/Continuing Education Programs                                      | 1300    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 326 | CTE Programs                                                             | 1400    | 10,238   |                   |                    |                      |                |               |                           |                      | 10,238   | 10,238  |
| 327 | Interscholastic Programs                                                 | 1500    | 23,195   |                   |                    |                      |                |               |                           |                      | 23,195   | 23,195  |
| 328 | Summer School Programs                                                   | 1600    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 329 | Gifted Programs                                                          | 1650    | 98       |                   |                    |                      |                |               |                           |                      | 98       | 98      |
| 330 | Driver's Education Programs                                              | 1700    | 2,899    |                   |                    |                      |                |               |                           |                      | 2,899    | 2,899   |
| 331 | Bilingual Programs                                                       | 1800    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 332 | Truant Alternative & Optional Programs                                   | 1900    | 3,511    |                   |                    |                      |                |               |                           |                      | 3,511    | 3,511   |
| 333 | Pre-K Programs - Private Tuition                                         | 1910    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 334 | Regular K-12 Programs Private Tuition                                    | 1911    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 335 | Special Education Programs K-12 Private Tuition                          | 1912    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 336 | Special Education Programs Pre-K Tuition                                 | 1913    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 337 | Remedial/Supplemental Programs K-12 Private Tuition                      | 1914    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 338 | Remedial/Supplemental Programs Pre-K Private Tuition                     | 1915    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 339 | Adult/Continuing Education Programs Private Tuition                      | 1916    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 340 | CTE Programs Private Tuition                                             | 1917    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 341 | Interscholastic Programs Private Tuition                                 | 1918    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 342 | Summer School Programs Private Tuition                                   | 1919    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 343 | Gifted Programs Private Tuition                                          | 1920    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 344 | Bilingual Programs Private Tuition                                       | 1921    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 345 | Truants Alternative/Opt Ed Programs Private Tuition                      | 1922    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 346 | Total Instruction <sup>14</sup>                                          | 1000    | 258,021  | 295               | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 258,256  | 258,256 |
| 347 | SUPPORT SERVICES (TF)                                                    | 2000    |          |                   |                    |                      |                |               |                           |                      |          |         |
| 348 | Support Services - Pupil                                                 | 2100    |          |                   |                    |                      |                |               |                           |                      |          |         |
| 349 | Attendance & Social Work Services                                        | 2110    | 454      |                   |                    |                      |                |               |                           |                      | 454      | 454     |
| 350 | Guidance Services                                                        | 2120    | 9,246    |                   |                    |                      |                |               |                           |                      | 9,246    | 9,246   |
| 351 | Health Services                                                          | 2130    | 43,122   |                   |                    |                      |                |               |                           |                      | 43,122   | 43,122  |
| 352 | Psychological Services                                                   | 2140    |          |                   |                    |                      |                |               |                           |                      | 0        |         |
| 353 | Speech Pathology & Audiology Services                                    | 2150    |          |                   |                    |                      |                |               |                           |                      | 0        |         |

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



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

|     | A                                                                   | B           | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K       | L       |
|-----|---------------------------------------------------------------------|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|---------|
|     | Description (Enter Whole Dollars)                                   | Funct #     | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)   |         |
|     |                                                                     |             | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total   | Budget  |
| 352 | Other Support Services - Pupils (Describe & Itemize)                | 2100        |          | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0       |
| 353 | Total Support Services - Pupils                                     | 2100        | 52,822   | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 52,822  | 52,858  |
| 354 | <b>Support Services - Instructional Staff</b>                       | <b>2200</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 355 | Improvement of Instruction Services                                 | 2210        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 356 | Educational Media Services                                          | 2220        | 9,785    |                   |                    |                      |                |               |                           |                      | 9,785   | 9,785   |
| 357 | Assessment & Testing                                                | 2230        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 358 | Total Support Services - Instructional Staff                        | 2200        | 9,785    | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 9,785   | 9,785   |
| 359 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                    | <b>2300</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 360 | Board of Education Services                                         | 2310        | 248      |                   |                    |                      |                |               |                           |                      | 248     | 248     |
| 361 | Executive Administration Services                                   | 2320        | 33,239   |                   |                    |                      |                |               |                           |                      | 33,239  | 33,239  |
| 362 | Special Area Administration Services                                | 2330        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 363 | Claims Paid from Self Insurance Fund                                | 2361        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 364 | Risk Management and Claims Services Payments                        | 2365        |          |                   | 266,044            |                      |                |               |                           |                      | 266,044 | 231,935 |
| 365 | Total Support Services - General Administration                     | 2300        | 33,487   | 0                 | 266,044            | 0                    | 0              | 0             | 0                         | 0                    | 299,531 | 265,422 |
| 366 | <b>Support Services - School Administration</b>                     | <b>2400</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 367 | Office of the Principal Services                                    | 2410        | 35,236   |                   |                    |                      |                |               |                           |                      | 35,236  | 35,251  |
| 368 | Other Support Services - School Administration (Describe & Itemize) | 2490        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 369 | Total Support Services - School Administration                      | 2400        | 35,236   | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 35,236  | 35,251  |
| 370 | <b>Support Services - Business</b>                                  | <b>2500</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 371 | Direction of Business Support Services                              | 2510        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 372 | Fiscal Services                                                     | 2520        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 373 | Facilities Acquisition and Construction Services                    | 2530        | 3,053    |                   |                    |                      |                |               |                           |                      | 3,053   | 3,053   |
| 374 | Operation & Maintenance of Plant Services                           | 2540        | 22,929   |                   |                    |                      |                |               |                           |                      | 22,929  | 22,979  |
| 375 | Pupil Transportation Services                                       | 2550        | 44,418   |                   |                    |                      |                |               |                           |                      | 44,418  | 43,898  |
| 376 | Food Services                                                       | 2560        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 377 | Internal Services                                                   | 2570        | 152      |                   |                    |                      |                |               |                           |                      | 152     | 161     |
| 378 | Total Support Services - Business                                   | 2500        | 70,552   | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 70,552  | 70,091  |
| 379 | <b>Support Services - Central</b>                                   | <b>2600</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 380 | Direction of Central Support Services                               | 2610        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 381 | Planning, Research, Development & Evaluation Services               | 2620        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 382 | Information Services                                                | 2630        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 383 | Staff Services                                                      | 2640        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 384 | Data Processing Services                                            | 2660        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 385 | Total Support Services - Central                                    | 2600        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0       |
| 386 | <b>Other Support Services (Describe &amp; Itemize)</b>              | <b>2900</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 387 | Total Support Services                                              | 2000        | 201,882  | 0                 | 266,044            | 0                    | 0              | 0             | 0                         | 0                    | 467,926 | 433,407 |
| 388 | <b>COMMUNITY SERVICES (TF)</b>                                      | <b>3000</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 389 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>                 | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |         |         |
| 390 | Payments to Other Dist & Govt Units (In-State)                      | 4110        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 391 | Payments for Regular Programs                                       | 4120        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 392 | Payments for Special Education Programs                             | 4130        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 393 | Payments for Adult/Continuing Education Programs                    | 4140        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 394 | Payments for CTE Programs                                           | 4170        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 395 | Payments for Community College Programs                             | 4190        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 396 | Other Payments to In-State Govt Units (Describe & Itemize)          | 4100        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 397 | Total Payments to Other Dist & Govt Units (In-State)                | 4210        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 398 | Payments for Regular Programs - Tuition                             | 4220        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 399 | Payments for Special Education Programs - Tuition                   | 4230        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 400 | Payments for Adult/Continuing Education Programs - Tuition          | 4240        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 401 | Payments for CTE Programs - Tuition                                 | 4270        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 402 | Payments for Community College Programs - Tuition                   | 4280        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 403 | Payments for Other Programs - Tuition                               | 4290        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 404 | Other Payments to In-State Govt Units (Describe & Itemize)          | 4300        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 405 | Total Payments to Other Dist & Govt Units - Tuition (In State)      | 4310        |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 406 | Payments for Regular Programs - Transfers                           |             |          |                   |                    |                      |                |               |                           |                      | 0       |         |



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

|     | A                                                                        | B       | C        | D                 | E                  | F                    | G              | H             | I                         | J                    | K       | L       |
|-----|--------------------------------------------------------------------------|---------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|---------|---------|
|     | Description (Enter Whole Dollars)                                        | Funct # | (100)    | (200)             | (300)              | (400)                | (500)          | (600)         | (700)                     | (800)                | (900)   |         |
|     |                                                                          |         | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total   | Budget  |
| 1   |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 2   |                                                                          |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 407 | Payments for Special Education Programs - Transfers                      | 4320    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 408 | Payments for Adult/Continuing Ed Programs - Transfers                    | 4330    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 409 | Payments for CTE Programs - Transfers                                    | 4340    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 410 | Payments for Community College Program - Transfers                       | 4370    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 411 | Payments for Other Programs - Transfers                                  | 4380    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 412 | Other Payments to In-State Govt Units - Transfers (Describe & Itemize)   | 4390    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 413 | Total Payments to Other Dist & Govt Units-Transfers (In State)           | 4300    |          |                   | 0                  |                      |                | 0             |                           |                      | 0       | 0       |
| 414 | Payments to Other Dist & Govt Units (Out of State)                       | 4400    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 415 | Total Payments to Other Dist & Govt Units                                | 4000    |          |                   | 0                  |                      |                | 0             |                           |                      | 0       | 0       |
| 416 | DEBT SERVICES (TF)                                                       | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 417 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                              |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 418 | Tax Anticipation Warrants                                                | 5110    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 419 | Tax Anticipation Notes                                                   | 5120    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 420 | Corporate Personal Prop. Repl. Tax Anticipation Notes                    | 5130    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 421 | State Aid Anticipation Certificates                                      | 5140    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 422 | Other Interest or Short-Term Debt                                        | 5150    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 423 | Total Debt Services - Interest on Short-Term Debt                        | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0       |
| 424 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                               | 5200    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 425 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                   | 5300    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 426 | (Lease/Purchase Principal Retired) <sup>11</sup>                         | 5400    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 427 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5000    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 428 | Total Debt Services                                                      | 6000    |          |                   |                    |                      |                | 0             |                           |                      | 0       |         |
| 429 | PROVISIONS FOR CONTINGENCIES (TF)                                        |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 430 | Total Disbursements/Expenditures                                         |         | 459,903  | 235               | 266,044            | 0                    | 0              | 0             | 0                         | 0                    | 726,182 | 691,663 |
| 431 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |          |                   |                    |                      |                |               |                           |                      | 51,418  |         |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S)                                |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 433 | SUPPORT SERVICES (FP&S)                                                  | 2000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 434 | SUPPORT SERVICES - BUSINESS                                              |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 435 | Facilities Acquisition & Construction Services                           | 2530    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 436 | Operation & Maintenance of Plant Services                                | 2540    |          |                   |                    |                      |                |               |                           |                      | 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       |         |
| 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       |         |
| 442 | Payments to Special Education Programs                                   | 4120    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 443 | Other Payments to In-State Govt Units (Describe & Itemize)               | 4190    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 444 | Total Payments to Other Govt Units                                       | 4000    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0       |
| 445 | DEBT SERVICES (FP&S)                                                     | 5000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 446 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT                              |         |          |                   |                    |                      |                |               |                           |                      |         |         |
| 447 | Tax Anticipation Warrants                                                | 5110    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize)                   | 5150    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 449 | Total Debt Service - Interest on Short-Term Debt                         | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0       |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                               | 5200    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 451 | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup>     | 5300    |          |                   |                    |                      |                |               |                           |                      | 0       |         |
| 452 | (Lease/Purchase Principal Retired)                                       | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0       |
| 453 | PROVISION FOR CONTINGENCIES (FP&S)                                       | 6000    |          |                   |                    |                      |                |               |                           |                      |         |         |
| 454 | Total Disbursements/Expenditures                                         |         | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0       |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |          |                   |                    |                      |                |               |                           |                      | 68,549  |         |

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The District operates under the management of an elected board and provides educational services to students that reside within the boundaries of the District.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions, and authorities for which the District is financially accountable. The District has also considered all other potential organizations for which the nature and significance of their relationships with the District are such that exclusion would cause the District's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a majority of an organization's governing body, and 1) the ability of the District to impose its will on that organization or 2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the District. Based upon these criteria, the District is presented as a primary government and has no component units.

The District is a member of the Macon-Piatt Special Education District joint agreement, which provides special education services for the member districts, and the Heartland Region joint agreement, which provides vocational education services for the member districts. The District pays assessments to the joint agreements. Separate financial statements for the Macon-Piatt Special Education District can be obtained at 101 W. Cerro Gordo Street, Decatur, IL 62523. Separate financial statements for the Heartland Region can be obtained at 1 College Park, Decatur, IL 62521.

In addition, the District is not aware of any entity that would exercise such oversight which would result in the District being considered a component unit of that entity.

**Fund Financial Statements**

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed or permitted by the Illinois State Board of Education.

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenues received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the District:

**Governmental Fund Types**

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

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Special Revenue Funds:* The Transportation Fund, the Illinois Municipal Retirement / Social Security Fund and the Tort Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds, or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

*Debt Services Fund:* The Debt Services Fund is used to account for the accumulation of resources for and the payment of current portion of debt principal, interest, and related costs.

*Capital Projects Funds:* The Capital Projects Fund and Fire Prevention and Safety Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

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

**General Fixed Assets and General Long-Term Debt Account Groups**

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

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

**Measurement Focus and Basis of Accounting**

**Measurement Focus**

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

**Basis of Accounting**

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

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The budget was passed on September 18, 2023 and amended on June 17, 2024.

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

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

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted to obtain taxpayer comments.
- 3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4) Formal budgetary integration is employed as a management control device during the year.
- 5) The Board of Education may make transfers between the various items in any fund not exceeding, in the aggregate, 10 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

**General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$729,310 for the year ended June 30, 2024.

Building and building improvements are depreciated using useful lives of 25 to 50 years. Site improvements and infrastructure are depreciated using useful lives of 20 years. Capitalized equipment is depreciated using useful lives of 3 to 10 years.

**Inventories**

Inventories consist of expendable supplies held for consumption. The District maintains records of supply inventories; however, the cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of Estimates**

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

**Cash and Cash Equivalents**

The District defines cash and cash equivalents as demand deposits (other than money market accounts) with banks and other instruments with original maturities of three months or less.

**Investments**

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of certificates of deposits and external investment pools.

**Leases and Subscription Based Information Technology Arrangements (SBITA)**

The District accounts for leases and SBITA contracts as follows:

*Lease or SBITA contracts that transfer ownership* – lease or SBITA expenditures are recognized in the individual funds as purchased services when paid. The asset is included and accounted for in the General Fixed Assets Account Group and the lease or SBITA contract is included and accounted for in the General Long-Term Debt Account Group the fiscal year in which the lease or SBITA contract is executed.

*All other lease or SBITA contracts* – lease or SBITA expenditures are recognized in the individual funds as purchased services when paid.

GASB Statement No. 87 (leases) and GASB Statement No. 96 (SBITA) pronouncements did not impact the preparation of these financial statements due to the basis of accounting described and disclosed above.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

By its nature as a local government unit, the District is subject to various federal, state, and local laws and contractual regulations. The District had one instance of noncompliance that is considered material to the financial statements:

Expenditures materially exceeded the budgeted amount in the following individual fund for the fiscal year ended June 30, 2024: Tort Fund by \$34,519.

The District had no deficit fund balances at June 30, 2024.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 3 – FUND BALANCE REPORTING**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Special Education Levy

Cash receipts and the related cash disbursements of this restricted levy are accounted for in the Educational Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax levy by \$63,534, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

School Facility Occupation Tax

Cash receipts and the related cash disbursements of this restricted tax are accounted for in the Debt Services and Capital Projects Funds. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$697,540, resulting in a restricted balance of \$0 in the Debt Services Fund and \$697,540 in the Capital Projects Fund. These amounts are shown as reserved in the Debt Services and Capital Projects Funds.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Capital Projects Funds. Cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$905,100, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement / Social Security Fund. Cumulative cash disbursements have exceeded cumulative cash receipts from this tax levy and there is no restriction of fund equity for future special education disbursements.

Committed Fund Balance

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

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

By Board action, the District has entered into a contract for football field improvements totaling \$263,230. As of June 30, 2024, the District has expended \$236,907, leaving \$26,323 committed in the Operations and Maintenance Fund. This amount is shown as unreserved in the Operations and Maintenance Fund.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2024, there is nothing to report for this classification.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed or assigned to specific purposes within the General Funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, and Working Cash Funds.

Regulatory – Fund Balance Definitions

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



**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 3 – FUND BALANCE REPORTING (Continued)**

Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

| Fund                                 | Generally Accepted Accounting Principles |           |              | Regulatory Basis              |                                 |
|--------------------------------------|------------------------------------------|-----------|--------------|-------------------------------|---------------------------------|
|                                      | Restricted                               | Committed | Unassigned   | Financial Statements Reserved | Financial Statements Unreserved |
| Educational                          | \$ 968,634                               | \$ -      | \$ 2,741,991 | \$ 968,634                    | \$ 2,741,991                    |
| Operations and Maintenance           | -                                        | 26,323    | 798,056      | -                             | 824,379                         |
| Debt Services                        | 213,462                                  | -         | -            | -                             | 213,462                         |
| Transportation                       | 1,034,886                                | -         | -            | -                             | 1,034,886                       |
| Municipal Retirement/Social Security | 403,846                                  | -         | -            | -                             | 403,846                         |
| Capital Projects                     | 801,182                                  | -         | -            | 697,540                       | 103,642                         |
| Working Cash                         | -                                        | -         | 1,449,386    | -                             | 1,449,386                       |
| Tort                                 | 351,205                                  | -         | -            | -                             | 351,205                         |
| Fire Prevention and Safety           | 149,330                                  | -         | -            | -                             | 149,330                         |

Expenditures of Fund Balance

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

|                                                              |                     |
|--------------------------------------------------------------|---------------------|
| Deposits with financial institutions                         | \$ 586,426          |
| Certificates of deposit with financial institutions          | 608,251             |
| External investment pools – brokered certificates of deposit | 2,434,050           |
| External investment pools                                    | <u>5,309,574</u>    |
| Total deposits and investments                               | <u>\$ 8,938,301</u> |

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

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

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**

**Common Bank Accounts**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their deposit and investment balances in a common checking account and money market account, respectively, with accounting records being maintained to show the portion of the common bank and investment account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank and investment account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy does not specifically address interest rate risk; however, one of the ways that the District manages its exposure to interest rate risk is by limiting its purchases of long-term investments. At June 30, 2024 the District's investments consisted of certificates of deposit held in financial institutions and deposits in external investment pools. The deposits held in financial institutions and the external investment pools do not have fair values that are highly sensitive to changes in interest rates.

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rating at the time of purchase at one of the three highest classifications established by at least two standard rating services. The District's deposits with financial institutions are not subject to credit risk rating. See the "Investment in External Investment Pools" disclosure for information concerning the pools.

**Concentration of Credit Risk**

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. To limit this risk, the District's investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the District's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2024, all of the District's \$1,194,677 that is deposited with financial institutions (\$586,426 in demand deposits and \$608,251 in certificates of deposit) and \$2,434,050 of brokered certificates of deposits that are held in external investment pools are insured or collateralized with securities held by the pledging financial institution in the name of the District or by letter of credit.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)**

**Investment in External Investment Pools**

The District is a voluntary participant in the Illinois School District Liquid Asset Fund Plus (ISDLAF+). ISDLAF+ is an Illinois common law trust organized to permit Illinois School Districts, community colleges, and educational services regions to pool their investment funds. The fund is overseen by a Board of Trustees. ISDLAF+ invests in high-quality, short-term debt instruments guaranteed by the full faith and credit of the United States, certain U.S. government agency obligations, commercial paper, bank obligations and other obligations permitted by Illinois law. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. ISDLAF+ Fund is rated AAAm by Standard and Poors.

The District is a voluntary participant in the Illinois Funds investment pool. The State of Illinois Treasurer operates the Illinois Funds investment pool. It is available for investment of funds administered by any Illinois public treasurer and is not registered with the SEC as an investment company. However, the Illinois Funds investment pool has a policy that will, and does, operate in a manner consistent with SEC Rule 2a-7, which governs the operation of SEC regulated money market funds. The Illinois Funds investment pool operates and reports to participants on an amortized cost basis. The income, gains, and losses of the Illinois Funds investment pool, net of administrative fees, are allocated based on the participant's average daily balance. Upon request by the District, the total value of the net position of the District's invested amount is available to the District. The investment is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other governmental or private agency. The Illinois Funds investment pool is rated AAAm by Standard and Poors.

The District's investment in the pools is held in deposit accounts, US treasury bonds, and brokered certificates of deposit and is reported at cost. Investors are not required to maintain minimum account balances.

**Foreign Currency Risk**

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the District's investments are directly subject to foreign currency risk. The District's investment policy does not address foreign currency risk.

**NOTE 5 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2024, the District did not have any interfund balances.

The District did not have any interfund transfers during the fiscal year ended June 30, 2024.

**NOTE 6- TAX ABATEMENTS**

The Tax Increment Redevelopment Act, Illinois Compiled Statutes, 2006, as amended by 65 ILCS 5/11-74.4-1, authorizes a municipality to enter into all contracts necessary or incidental to the implementation and furtherance of its redevelopment plan and project. Under the authority of this statute, the Village of Moweaqua and the City of Assumption, Illinois created a Tax Increment Allocation District (a "TIF District") on December 6, 2004 and December 6, 2017, respectively, within the boundaries of the Central A&M Community Unit School District No. 21. The TIF Districts reduced the real estate tax revenues that the Central A&M Community Unit School District No. 21 received during the fiscal year ended June 30, 2024 by \$310,025.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 7 - CHANGES IN GENERAL FIXED ASSETS**

|                                      | <u>July 1, 2023</u>  | <u>Additions</u>  | <u>Deletions</u>   | <u>June 30, 2024</u> |
|--------------------------------------|----------------------|-------------------|--------------------|----------------------|
| <u>Non Depreciable:</u>              |                      |                   |                    |                      |
| Land                                 | \$ 114,600           | \$ -              | \$ -               | \$ 114,600           |
| Construction in progress             | 25,249               | 273,024           | (25,249)           | 273,024              |
| <u>Depreciable:</u>                  |                      |                   |                    |                      |
| Buildings and building improvements  | 13,977,998           | 519,501           | -                  | 14,497,499           |
| Site improvements and infrastructure | 1,436,848            | -                 | -                  | 1,436,848            |
| Capitalized equipment                | <u>4,746,402</u>     | <u>196,744</u>    | <u>-</u>           | <u>4,943,146</u>     |
| Total General Fixed Assets           | \$ 20,301,097        | <u>\$ 989,269</u> | <u>\$ (25,249)</u> | \$ 21,265,117        |
| Accumulated Depreciation             | <u>8,381,311</u>     |                   |                    | <u>9,110,621</u>     |
| Book Value                           | <u>\$ 11,919,786</u> |                   |                    | <u>\$ 12,154,496</u> |

**NOTE 8 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2022 levy on December 19, 2022. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2023, for the 2022 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2022 levied property taxes between July and December 2023. Tax proceeds from the 2022 levy are reported as receipts from local sources in the June 30, 2024 financial statements.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

|                            | <u>Maximum<br/>Rate</u> | <u>Actual<br/>2023 Rate</u> | <u>Actual<br/>2022 Rate</u> | <u>Actual<br/>2021 Rate</u> |
|----------------------------|-------------------------|-----------------------------|-----------------------------|-----------------------------|
| Educational                | 2.9000                  | 2.8792                      | 2.9000                      | 2.9000                      |
| Tort Immunity              | None                    | 0.5665                      | 0.6134                      | 0.5447                      |
| Special Education          | 0.0400                  | 0.0397                      | 0.0400                      | 0.0400                      |
| Building                   | 0.5000                  | 0.4964                      | 0.5000                      | 0.5000                      |
| Transportation             | 0.2000                  | 0.1986                      | 0.2000                      | 0.2000                      |
| Municipal Retirement       | None                    | 0.0453                      | 0.0409                      | 0.0847                      |
| Bond and Interest          | None                    | 0.3242                      | 0.3160                      | 0.3306                      |
| Social Security            | None                    | 0.0944                      | 0.0818                      | 0.1274                      |
| Fire Prevention and Safety | 0.0500                  | 0.0497                      | 0.0500                      | 0.0500                      |
| Lease                      | 0.0500                  | 0.0497                      | 0.0372                      | 0.0208                      |
| Working Cash               | 0.0500                  | 0.0497                      | 0.0500                      | 0.0500                      |
| Prior Year Adjustment      | None                    | <u>0.0059</u>               | <u>0.0054</u>               | <u>-</u>                    |
| Total                      |                         | <u>4.7993</u>               | <u>4.8347</u>               | <u>4.8482</u>               |

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 9 - RETIREMENT PLANS**

**Teachers' Retirement System of the State of Illinois**

General information about the pension plan

*Plan description*

The employer 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 non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://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.

*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 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service.

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 from Tier I.

Essentially all Tier I retirees receive an annual 3.00 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.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 9 - RETIREMENT PLANS (Continued)**

*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 90.00 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 9.00 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.

*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 employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$2,924,153 in pension contributions from the state of Illinois.

*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 \$31,109. The District paid \$30,999 towards this obligation during the current fiscal year, resulting in an underpayment of \$110.

*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, salaries totaling \$151,188 were paid from federal and special trust funds that required employer contributions of \$16,026. The District paid \$18,083 towards this obligation during the current fiscal year, resulting in an overpayment of \$2,057.

*Employer 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 employer is required to make a one-time contribution to TRS for members granted salary increases over 6.00 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 employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 9 - RETIREMENT PLANS (Continued)**

*Pension expense*

For the fiscal year ended June 30, 2024, the employer recognized TRS pension expense of \$508,763 on a cash basis under this plan.

**Illinois Municipal Retirement Fund**

General information about the pension plan

*Plan description*

The employer's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and their beneficiaries. The employer's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information (RSI). The report is available for download at [www.imrf.org](http://www.imrf.org).

*Benefits provided*

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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 3.00 percent 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 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent 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: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.



**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 9 - RETIREMENT PLANS (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          | 63         |
| Inactive plan members entitled to but not yet receiving benefits | 27         |
| Active plan members                                              | <u>42</u>  |
| Total                                                            | <u>132</u> |

*Contributions*

As set by statute, the employer Regular plan members are required to contribute 4.50 percent 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 employer's annual required contribution rate for calendar year 2023 was 4.96 percent. For the fiscal year ended June 30, 2024, the employer contributed \$57,631 to the plan. The employer 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TRS and IMRF Aggregate Info**

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2024, was \$566,394.

**Social Security**

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$89,969, the total required employer contribution for the current fiscal year.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

**Teacher Health Insurance Security (THIS) Fund**

The employer participates in the Teacher Health Insurance Security (THIS) Fund, 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 THIS Fund provides medical, prescription, and behavioral health benefits, but 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.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 THIS Fund.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (Continued)**

The percentage of employer required contributions in the future will not exceed 105.00 percent of the percentage of salary actually required to be paid in the previous fiscal year.

*On behalf contributions to the THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2024. State of Illinois contributions were \$48,272, and the employer recognized revenue and expenditures of this amount during the year.

*Employer contributions to the THIS Fund.* The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was .67 percent during the fiscal year ended June 30, 2024. For the fiscal year ended June 30, 2024, the employer paid \$35,936 to the THIS Fund, which was 100 percent of the required contribution.

*Further information on the THIS Fund.* The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-sec-Fund.asp>).

**NOTE 11 – SHORT-TERM DEBT**

The District did not have any short-term debt activity during the current fiscal year.

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT**

On February 24, 2016, the District issued Fire Prevention and Safety Bonds in the amount of \$1,000,000 at an interest rate of 3.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2024 was \$11,325.

On June 28, 2018, the District issued General Obligation School Funding Bonds in the amount of \$4,755,000 at an interest rate of 4.00 percent. This obligation is paid for out of the Debt Services Fund. Interest paid on these bonds during the fiscal year ended June 30, 2024 was \$190,200.

In March 13, 2023, the District entered into a noncancelable lease purchase agreement with Santander Bank for the purchase of four buses to be used for student transportation in the amount of \$417,968 at an interest rate of 4.91 percent. This obligation is paid for out of the Transportation Fund. Interest paid on this obligation during the fiscal year ended June 30, 2024 was \$5,478.

In July 7, 2023, the District entered into a noncancelable lease purchase agreement with De Lage Landen Public Finance LLC for the purchase of a special education bus to be used for student transportation in the amount of \$76,026 at an interest rate of 6.93 percent. This obligation is paid for out of the Transportation Fund. Interest paid on this obligation during the fiscal year ended June 30, 2024 was \$0.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

|                                         | Balance<br>July 1, 2023 | Increase         | Decrease            | Balance<br>June 30, 2024 |
|-----------------------------------------|-------------------------|------------------|---------------------|--------------------------|
| Fire Prevention and Safety Bonds        | \$ 565,000              | \$ -             | \$ (375,000)        | \$ 190,000               |
| General Obligation School Funding Bonds | 4,755,000               | -                | -                   | 4,755,000                |
| Lease Purchase Agreement                | 328,404                 | -                | (84,086)            | 244,318                  |
| Lease Purchase Agreement                | -                       | 76,026           | (17,308)            | 58,718                   |
| Totals                                  | <u>\$ 5,648,404</u>     | <u>\$ 76,026</u> | <u>\$ (476,394)</u> | <u>\$ 5,248,036</u>      |

At June 30, 2024, the annual cash flow retirement requirements for long-term debt principal and interest were as follows:

|                                         | Fiscal Year<br>Ending<br>June 30, | Interest<br>Rate | Principal           | Interest            | Total               |
|-----------------------------------------|-----------------------------------|------------------|---------------------|---------------------|---------------------|
| Fire Prevention and Safety Bonds        | 2025                              | 3.00%            | <u>\$ 190,000</u>   | <u>\$ 2,850</u>     | <u>\$ 192,850</u>   |
|                                         |                                   |                  |                     |                     |                     |
|                                         | Fiscal Year<br>Ending<br>June 30, | Interest<br>Rate | Principal           | Interest            | Total               |
| General Obligation School Funding Bonds | 2025                              | 4.00%            | \$ 195,000          | \$ 186,300          | \$ 381,300          |
|                                         | 2026                              | 4.00%            | 405,000             | 174,300             | 579,300             |
|                                         | 2027                              | 4.00%            | 435,000             | 157,500             | 592,500             |
|                                         | 2028                              | 4.00%            | 460,000             | 139,600             | 599,600             |
|                                         | 2029                              | 4.00%            | 490,000             | 120,600             | 610,600             |
|                                         | 2030-2034                         | 4.00%            | <u>2,770,000</u>    | <u>278,000</u>      | <u>3,048,000</u>    |
| Totals                                  |                                   |                  | <u>\$ 4,755,000</u> | <u>\$ 1,056,300</u> | <u>\$ 5,811,300</u> |

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 12 - CHANGES IN GENERAL LONG-TERM DEBT (Continued)**

|                          | Fiscal Year<br>Ending<br>June 30, | Interest<br>Rate | Principal         | Interest         | Total             |
|--------------------------|-----------------------------------|------------------|-------------------|------------------|-------------------|
| Lease Purchase Agreement | 2025                              | 4.91%            | \$ 77,568         | \$ 11,996        | \$ 89,564         |
|                          | 2026                              | 4.91%            | 81,377            | 8,187            | 89,564            |
|                          | 2027                              | 4.94%            | 85,373            | 4,191            | 89,564            |
| Totals                   |                                   |                  | <u>\$ 244,318</u> | <u>\$ 24,374</u> | <u>\$ 268,692</u> |

|                          | Fiscal Year<br>Ending<br>June 30, | Interest<br>Rate | Principal        | Interest         | Total            |
|--------------------------|-----------------------------------|------------------|------------------|------------------|------------------|
| Lease Purchase Agreement | 2025                              | 6.93%            | \$ 13,239        | \$ 4,069         | \$ 17,308        |
|                          | 2026                              | 6.93%            | 14,156           | 3,152            | 17,308           |
|                          | 2027                              | 6.93%            | 15,137           | 2,171            | 17,308           |
|                          | 2028                              | 6.93%            | 16,186           | 1,122            | 17,308           |
| Totals                   |                                   |                  | <u>\$ 58,718</u> | <u>\$ 10,514</u> | <u>\$ 69,232</u> |

At June 30, 2024, there was \$213,482 of current assets available in the Debt Services Fund for the retirement of bonded debt.

**NOTE 13 – LEGAL DEBT LIMIT**

As of June 30, 2024, the District was subject to a legal debt limit of \$18,269,466. As of June 30, 2024, the District's total long-term debt outstanding was \$5,248,036.

**NOTE 14 – JOINT AGREEMENT ASSESSMENTS**

The District is a member of the Macon-Piatt Special Education District joint agreement which provides special education services for the member districts. The District pays assessments to the joint agreement. The District paid \$404,749 in assessments for the current fiscal year.

The District is a member of the Heartland Region joint agreement which provides vocational education services for the member districts. The District pays assessments to the joint agreement. The District paid \$22,200 in assessments for the current fiscal year.

**NOTE 15 – SELF-INSURANCE PLAN**

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 16 - RISK MANAGEMENT**

Significant losses are covered by commercial insurance for various risks of loss, such as property, liability, and worker's compensation. During the fiscal year ended June 30, 2024, there were no significant reductions in insurance coverage. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The District is insured under a guaranteed cost plan for worker's compensation coverage. During the fiscal year ended June 30, 2024, there were no significant adjustments in premiums based on actual experience.

**NOTE 17 - CONTINGENCIES AND COMMITMENTS**

**Grant Programs**

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

**Litigation**

The District is a party to legal actions normally associated with School Districts, the aggregate effect of which, in management's and legal counsel's opinion, would not be material to the financial statements.

**Compensated Absences**

Employees of the District are entitled to paid vacation/leave depending on job classification, length of service, and other factors. Due to the District reporting on the cash basis of accounting, no accrual has been made for employee vacation/leave earned but not taken.

**Retirement Commitments**

As disclosed in Note 9, the District participates in the Teachers' Retirement System of the State of Illinois (TRS) and Illinois Municipal Retirement Fund (IMRF). The District is committed for the net pension liability of the TRS and IMRF plans. Details of the net pension liability, pension expense, and other information associated with these plans are not included in the District's cash basis financial statements but are provided to the District by TRS and IMRF.

**Contracts**

The District has entered into a food service contract with Aramark Educational Services. The contract rates are dependent upon the number of meals served. For the fiscal year ending June 30, 2025 the District's rates will be approximately 7.04 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2024 was approximately \$410,220.

The District has entered into an information technology contract with Quality Network Solutions, LLC. The contract rates are dependent upon the number of hours of information technology support services. For the fiscal year ending June 30, 2025, the District's rate will be approximately 2.5 percent higher than the previous fiscal year. The amount expended during the fiscal year ended June 30, 2024 was \$74,220.

The District has entered into a contract for football field improvements totaling \$263,230. As of June 30, 2024, the District has expended \$236,907, leaving \$26,323 committed. The District plans on paying for this commitment out of the Operations and Maintenance Fund.

**CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through October 21, 2024, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2024

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|    | A                                                                                                  | B                                                                               | C                                          | D                                                    | E                                                 | F                                               |
|----|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------------------|---------------------------------------------------|-------------------------------------------------|
|    | <b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>                                                         |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 1  |                                                                                                    |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 2  | <b>Description (Enter Whole Dollars)</b>                                                           | <b>Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy &amp; Prior Levies) *</b> | <b>Taxes Received (from the 2023 Levy)</b> | <b>Taxes Received (from 2022 &amp; Prior Levies)</b> | <b>Total Estimated Taxes (from the 2023 Levy)</b> | <b>Estimated Taxes Due (from the 2023 Levy)</b> |
| 3  |                                                                                                    |                                                                                 |                                            | (Column B - C)                                       |                                                   | (Column E - C)                                  |
| 4  | Educational                                                                                        | 3,551,004                                                                       |                                            | 3,551,004                                            | 3,819,556                                         | 3,819,556                                       |
| 5  | Operations & Maintenance                                                                           | 611,108                                                                         |                                            | 611,108                                              | 657,203                                           | 657,203                                         |
| 6  | Debt Services **                                                                                   | 386,154                                                                         |                                            | 386,154                                              | 429,166                                           | 429,166                                         |
| 7  | Transportation                                                                                     | 244,443                                                                         |                                            | 244,443                                              | 262,889                                           | 262,889                                         |
| 8  | Municipal Retirement                                                                               | 49,985                                                                          |                                            | 49,985                                               | 60,011                                            | 60,011                                          |
| 9  | Capital Improvements                                                                               | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 10 | Working Cash                                                                                       | 61,111                                                                          |                                            | 61,111                                               | 65,730                                            | 65,730                                          |
| 11 | Tort Immunity                                                                                      | 749,663                                                                         |                                            | 749,663                                              | 750,014                                           | 750,014                                         |
| 12 | Fire Prevention & Safety                                                                           | 61,112                                                                          |                                            | 61,112                                               | 65,730                                            | 65,730                                          |
| 13 | Leasing Levy                                                                                       | 45,475                                                                          |                                            | 45,475                                               | 65,730                                            | 65,730                                          |
| 14 | Special Education                                                                                  | 48,889                                                                          |                                            | 48,889                                               | 52,584                                            | 52,584                                          |
| 15 | Area Vocational Construction                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 16 | Social Security/Medicare Only                                                                      | 99,957                                                                          |                                            | 99,957                                               | 125,007                                           | 125,007                                         |
| 17 | Summer School                                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 18 | Other (Describe & Itemize)                                                                         | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 19 | <b>Totals</b>                                                                                      | <b>5,908,901</b>                                                                | <b>0</b>                                   | <b>5,908,901</b>                                     | <b>6,353,620</b>                                  | <b>6,353,620</b>                                |
| 20 |                                                                                                    |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 21 | * The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.    |                                                                                 |                                            |                                                      |                                                   |                                                 |
| 22 | ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services). |                                                                                 |                                            |                                                      |                                                   |                                                 |

Schedule of Short Term Debt and Long Term Debt

| A                                                                           |  |  |  |  |  |  |  |  |  | J |  |  |  |  |  |  |  |  |  |
|-----------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|
| SCHEDULE OF SHORT-TERM DEBT                                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Description (Enter Whole Dollars)                                           |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)      |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total CPPRT Notes                                                           |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| TAX ANTICIPATION WARRANTS (TAW)                                             |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Educational Fund                                                            |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Operations & Maintenance Fund                                               |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Debt Services - Construction                                                |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Debt Services - Working Cash                                                |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Debt Services - Refunding Bonds                                             |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Transportation Fund                                                         |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Municipal Retirement/Social Security Fund                                   |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Fire Prevention & Safety Fund                                               |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Other - (Describe & Itemize)                                                |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total TAWs                                                                  |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| TAX ANTICIPATION NOTES (TAN)                                                |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Educational Fund                                                            |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Operations & Maintenance Fund                                               |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Fire Prevention & Safety Fund                                               |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Other - (Describe & Itemize)                                                |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total TANs                                                                  |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| TEACHERS' EMPLOYEES' ORDERS (T/EO)                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| General State Aid/Evidence-Based Funding Anticipation Certificates          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total (All Funds)                                                           |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| OTHER SHORT-TERM BORROWING                                                  |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Total Other Short-Term Borrowing (Describe & Itemize)                       |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| SCHEDULE OF LONG-TERM DEBT                                                  |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Part A: GASB 87 Leases Only                                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Date of Issue (mm/dd/yy)                                                    |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Amount of Original Issue                                                    |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Type of Issue *                                                             |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Outstanding Beginning July 1, 2023                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Issued July 1, 2023 thru June 30, 2024                                      |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| Any differences (Describe 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                         |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 30                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 31 Lease Purchase Agreement                                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 32 Lease Purchase Agreement                                                 |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 33                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 34                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 35                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 36                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 37                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 38                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 39                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 40                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 41                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 42                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 43                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |
| 44                                                                          |  |  |  |  |  |  |  |  |  |   |  |  |  |  |  |  |  |  |  |

## Schedule of Short Term Debt and Long Term Debt

| A                                                               |                                                                           | B                           | C                        | D               | E                                     | F                                            | G                                          | H                                             | I                                   | J                                                          |
|-----------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------|--------------------------|-----------------|---------------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------------------------|-------------------------------------|------------------------------------------------------------|
| Part B: Other Long-Term Debt<br>Identification or Name of Issue |                                                                           | Date of Issue<br>(mm/dd/yy) | Amount of Original Issue | Type of Issue * | Outstanding<br>Beginning July 1, 2023 | Issued<br>July 1, 2023 thru<br>June 30, 2024 | Any differences<br>(Described and Itemize) | Retired<br>July 1, 2023 thru<br>June 30, 2024 | Outstanding Ending<br>June 30, 2024 | Amount to be Provided<br>for Payment on Long-<br>Term Debt |
| 45                                                              | Fire Prevention and Safety Bonds 2016                                     | 03/24/16                    | 1,000,000                | 4               | 565,000                               |                                              |                                            |                                               | 190,000                             | 0                                                          |
| 46                                                              | General Obligation School Funding Bonds 2018                              | 05/28/18                    | 4,755,000                | 2               | 4,755,000                             |                                              |                                            | 375,000                                       | 4,755,000                           | 4,731,518                                                  |
| 47                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 48                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 49                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 50                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 51                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 52                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 53                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 54                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 55                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 56                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 57                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 58                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 59                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 60                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 61                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 62                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 63                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 64                                                              |                                                                           |                             | 6,248,994                |                 | 5,648,404                             | 76,026                                       | 0                                          | 476,394                                       | 5,248,036                           | 5,034,554                                                  |
| 65                                                              | * Each type of debt issued must be identified separately with the amount: |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 66                                                              | 1. Working Cash Fund Bonds                                                |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 67                                                              | 2. Funding Bonds                                                          |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 68                                                              | 3. Refunding Bonds                                                        |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
| 69                                                              |                                                                           |                             |                          |                 |                                       |                                              |                                            |                                               |                                     |                                                            |
|                                                                 | 4. Fire Prevention, Safety, Environmental and Energy Bonds                |                             |                          |                 | 7. Other                              | GASB 87 Lease                                |                                            | 10. Other                                     |                                     |                                                            |
|                                                                 | 5. Tort Judgment Bonds                                                    |                             |                          |                 | 8. Other                              |                                              |                                            | 11. Other                                     |                                     |                                                            |
|                                                                 | 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                |
|-----------------------------------------------------------------------------|---|---|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|----------------------------|-------------------|------------------------------|-----------------------------------------------|------------------|
| <b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b> |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |
| 1                                                                           |   |   |   | Description (Enter Whole Dollars)                                                                                                                                                    | Account No.                   | Tort Immunity <sup>a</sup> | Special Education | Area Vocational Construction | School Facility Occupation Taxes <sup>b</sup> | Driver Education |
| 2                                                                           |   |   |   | Cash Basis Fund Balance as of July 1, 2023                                                                                                                                           |                               | 299,787                    |                   |                              | 784,948                                       |                  |
| 3                                                                           |   |   |   | <b>RECEIPTS:</b>                                                                                                                                                                     |                               |                            |                   |                              |                                               |                  |
| 4                                                                           |   |   |   | Ad Valorem Taxes Received by District                                                                                                                                                | 10, 20, 40 or 50-1100, 80     |                            |                   |                              |                                               |                  |
| 5                                                                           |   |   |   | Earnings on Investments                                                                                                                                                              | 10, 20, 40, 50 or 60-1500, 80 |                            |                   |                              |                                               |                  |
| 6                                                                           |   |   |   | Drivers' Education Fees                                                                                                                                                              | 10-1970                       | 749,663                    | 48,889            |                              |                                               |                  |
| 7                                                                           |   |   |   | School Facility Occupation Tax Proceeds                                                                                                                                              | 30 or 60-1983                 | 27,937                     |                   |                              |                                               | 2,700            |
| 8                                                                           |   |   |   | Driver Education                                                                                                                                                                     | 10 or 20-3370                 |                            |                   |                              | 454,173                                       | 8,088            |
| 9                                                                           |   |   |   | Other Receipts (Describe & Itemize)                                                                                                                                                  | -                             | 0                          |                   |                              |                                               |                  |
| 10                                                                          |   |   |   | Sale of Bonds                                                                                                                                                                        | 10, 20, 40 or 60-7200         |                            |                   |                              |                                               |                  |
| 11                                                                          |   |   |   | <b>Total Receipts</b>                                                                                                                                                                |                               | 777,600                    | 48,889            | 0                            | 454,173                                       | 10,788           |
| 12                                                                          |   |   |   | <b>DISBURSEMENTS:</b>                                                                                                                                                                |                               |                            |                   |                              |                                               |                  |
| 13                                                                          |   |   |   | Instruction                                                                                                                                                                          | 10 or 50-1000                 |                            |                   |                              |                                               |                  |
| 14                                                                          |   |   |   | Facilities Acquisition & Construction Services                                                                                                                                       | 20 or 60-2530                 |                            | 48,889            |                              | 351,155                                       | 10,788           |
| 15                                                                          |   |   |   | Tort Immunity Services                                                                                                                                                               | 80                            |                            |                   |                              |                                               |                  |
| 16                                                                          |   |   |   | <b>DEBT SERVICE:</b>                                                                                                                                                                 |                               |                            |                   |                              |                                               |                  |
| 17                                                                          |   |   |   | Debt Services - Interest on Long-Term Debt                                                                                                                                           | 30-5200                       | 726,182                    |                   |                              | 190,200                                       |                  |
| 18                                                                          |   |   |   | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)                                                                                              | 30-5300                       |                            |                   |                              |                                               |                  |
| 19                                                                          |   |   |   | Debt Services Other (Describe & Itemize)                                                                                                                                             | 30-5400                       |                            |                   |                              | 226                                           |                  |
| 20                                                                          |   |   |   | <b>Total Debt Services</b>                                                                                                                                                           |                               |                            |                   |                              | 190,426                                       |                  |
| 21                                                                          |   |   |   | Other Disbursements (Describe & Itemize)                                                                                                                                             |                               |                            |                   |                              |                                               |                  |
| 22                                                                          |   |   |   | <b>Total Disbursements</b>                                                                                                                                                           |                               |                            |                   |                              |                                               |                  |
| 23                                                                          |   |   |   | Ending Cash Basis Fund Balance as of June 30, 2024                                                                                                                                   |                               | 726,182                    | 48,889            | 0                            | 541,581                                       | 10,788           |
| 24                                                                          |   |   |   | Reserved Cash Balance                                                                                                                                                                | 714                           | 351,205                    | 0                 | 0                            | 697,540                                       | 0                |
| 25                                                                          |   |   |   | Unreserved Cash Balance                                                                                                                                                              | 730                           | 351,205                    | 0                 | 0                            | 697,540                                       | 0                |
| 26                                                                          |   |   |   | <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>                                                                                                                            |                               |                            |                   |                              |                                               |                  |
| 27                                                                          |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |
| 28                                                                          |   |   |   | Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an Insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following: |                               |                            |                   |                              |                                               |                  |
| 29                                                                          |   |   |   | Total Claims Payments:                                                                                                                                                               |                               | 726,182                    |                   |                              |                                               |                  |
| 30                                                                          |   |   |   | Total Reserve Remaining:                                                                                                                                                             |                               | 351,205                    |                   |                              |                                               |                  |
| 31                                                                          |   |   |   | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.                                               |                               |                            |                   |                              |                                               |                  |
| 32                                                                          |   |   |   | <b>Expenditures:</b>                                                                                                                                                                 |                               |                            |                   |                              |                                               |                  |
| 33                                                                          |   |   |   | Workers' Compensation Act and/or Workers' Occupational Disease Act                                                                                                                   |                               | 62,301                     |                   |                              |                                               |                  |
| 34                                                                          |   |   |   | Unemployment Insurance Act                                                                                                                                                           |                               | 1,877                      |                   |                              |                                               |                  |
| 35                                                                          |   |   |   | Insurance (Regular or Self-Insurance)                                                                                                                                                |                               | 151,175                    |                   |                              |                                               |                  |
| 36                                                                          |   |   |   | Risk Management and Claims Service                                                                                                                                                   |                               | 485,096                    |                   |                              |                                               |                  |
| 37                                                                          |   |   |   | Judgments/Settlements                                                                                                                                                                |                               | 0                          |                   |                              |                                               |                  |
| 38                                                                          |   |   |   | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction                                                                                          |                               | 19,264                     |                   |                              |                                               |                  |
| 39                                                                          |   |   |   | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)                                                                                                                        |                               | 0                          |                   |                              |                                               |                  |
| 40                                                                          |   |   |   | Legal Services                                                                                                                                                                       |                               | 6,469                      |                   |                              |                                               |                  |
| 41                                                                          |   |   |   | Principal and Interest on Tort Bonds                                                                                                                                                 |                               | 0                          |                   |                              |                                               |                  |
| 42                                                                          |   |   |   | Other - Explain on Itemization 44 tab                                                                                                                                                |                               | 0                          |                   |                              |                                               |                  |
| 43                                                                          |   |   |   | <b>Total</b>                                                                                                                                                                         |                               | 0                          |                   |                              |                                               |                  |
| 44                                                                          |   |   |   | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0                                                                                                                   |                               | OK                         |                   |                              |                                               |                  |
| 45                                                                          |   |   |   | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.                                           |                               |                            |                   |                              |                                               |                  |
| 46                                                                          |   |   |   | 55 ILCS 5/5-1006.7                                                                                                                                                                   |                               |                            |                   |                              |                                               |                  |
| 47                                                                          |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |
| 48                                                                          |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |
| 49                                                                          |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |
| 50                                                                          |   |   |   |                                                                                                                                                                                      |                               |                            |                   |                              |                                               |                  |

ESTIMATED INDIRECT COST DATA

|    | A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B | C        | D       | E         | F         | G         | H |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------|---------|-----------|-----------|-----------|---|
| 1  | ESTIMATED INDIRECT COST RATE DATA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |          |         |           |           |           |   |
| 2  | SECTION I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |          |         |           |           |           |   |
| 3  | Financial Data To Assist Indirect Cost Rate Determination                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |          |         |           |           |           |   |
| 4  | [Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |          |         |           |           |           |   |
| 5  | ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed. |   |          |         |           |           |           |   |
| 6  | <b>Support Services - Direct Costs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |          |         |           |           |           |   |
| 7  | Direction of Business Support Services (10, 50, and 80 -2510)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |          |         |           |           |           |   |
| 8  | Fiscal Services (10, 50, & 80 -2520)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |          |         |           |           |           |   |
| 9  | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |          |         |           |           |           |   |
| 10 | Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |          |         |           |           |           |   |
| 11 | Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |          |         |           |           |           |   |
| 12 | Internal Services (10, 50, and 80 -2570)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |          |         |           |           |           |   |
| 13 | Staff Services (10, 50, and 80 -2640)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |          |         |           |           |           |   |
| 14 | Data Processing Services (10, 50, & 80 -2660)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |          |         |           |           |           |   |
| 15 | SECTION II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |          |         |           |           |           |   |
| 16 | <b>Estimated Indirect Cost Rate for Federal Programs</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |          |         |           |           |           |   |
| 17 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |
| 18 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |
| 19 | Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   | Function |         |           |           |           |   |
| 20 | Support Services:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   | 1000     |         |           |           |           |   |
| 21 | Pupil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   | 2100     |         |           |           |           |   |
| 22 | Instructional Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   | 2200     |         |           |           |           |   |
| 23 | General Admin.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   | 2300     |         |           |           |           |   |
| 24 | School Admin.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   | 2400     |         |           |           |           |   |
| 25 | Business:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |          |         |           |           |           |   |
| 26 | Direction of Business Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   | 2510     | 0       | 0         | 0         | 0         | 0 |
| 27 | Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   | 2520     | 102,417 | 0         | 102,417   | 0         | 0 |
| 28 | Oper. & Maint. Plant Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   | 2540     |         | 919,660   | 919,660   | 0         | 0 |
| 29 | Pupil Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   | 2550     |         | 657,449   | 657,449   | 657,449   | 0 |
| 30 | Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   | 2560     |         | 0         | 0         | 0         | 0 |
| 31 | Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   | 2570     | 6,891   | 0         | 6,891     | 0         | 0 |
| 32 | Central:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |          |         |           |           |           |   |
| 33 | Direction of Central Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   | 2610     |         | 0         | 0         | 0         | 0 |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   | 2620     |         | 0         | 0         | 0         | 0 |
| 35 | Information Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   | 2630     |         | 0         | 0         | 0         | 0 |
| 36 | Staff Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   | 2640     | 0       | 0         | 0         | 0         | 0 |
| 37 | Data Processing Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   | 2660     | 0       | 0         | 0         | 0         | 0 |
| 38 | Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   | 2900     |         | 0         | 0         | 0         | 0 |
| 39 | Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |   | 3000     |         | 40,348    | 40,348    | 40,348    | 0 |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         | (434,440) | (434,440) | (434,440) | 0 |
| 41 | Total                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |          | 109,308 | 8,956,355 | 1,028,968 | 8,036,695 |   |
| 42 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |
| 43 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |
| 44 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |
| 45 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |          |         |           |           |           |   |

| Restricted Program            |              | Unrestricted Program            |              |
|-------------------------------|--------------|---------------------------------|--------------|
| Indirect Costs                | Direct Costs | Indirect Costs                  | Direct Costs |
| 109,308                       | 8,956,355    | 1,028,968                       | 8,036,695    |
| Restricted Rate               |              | Unrestricted Rate               |              |
| Total Indirect Costs: 109,308 |              | Total Indirect Costs: 1,028,968 |              |
| Total Direct Costs: 8,956,355 |              | Total Direct Costs: 8,036,695   |              |
| = 1.22%                       |              | = 12.80%                        |              |

Print Date: 10/18/2024  
11-087-0210-26 AFR24

|                                                                                                                                     | A                                                                                                                                      | B                | C      | D  | E  | F  | G  | H  | I  | J  | K  | L      |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------|--------|----|----|----|----|----|----|----|----|--------|
| 33                                                                                                                                  | Other CARES 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 Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B         | 4998             |        |    |    |    |    |    |    |    |    | 0      |
| 36                                                                                                                                  | Total Revenue Section B                                                                                                                |                  | 0      | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0      |
| <b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>                                                   |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 37                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 38                                                                                                                                  | Total Other Federal Revenue (Section A plus Section B)                                                                                 | 4998             | 74,898 | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 74,898 |
| 39                                                                                                                                  | Total Other Federal Revenue from Revenue Tab                                                                                           | 4998             | 74,898 | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 74,898 |
| 40                                                                                                                                  | Difference (must equal 0)                                                                                                              |                  | 0      | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0  | 0      |
| 41                                                                                                                                  | Error must be corrected before submitting to ISRE                                                                                      |                  | OK     | OK | OK | OK | OK | OK | OK | OK | OK | OK     |
| 42                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| <b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>                                                                                   |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below. |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| <b>Expenditure Section A:</b>                                                                                                       |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| <b>ESSER I EXPENDITURES (CARES)</b>                                                                                                 |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 45                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 46                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 47                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 48                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 49                                                                                                                                  | FUNCTION                                                                                                                               |                  |        |    |    |    |    |    |    |    |    |        |
| 50                                                                                                                                  | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |        |    |    |    |    |    |    |    |    |        |
| 51                                                                                                                                  | INSTRUCTION Total Expenditures                                                                                                         | 1000             |        |    |    |    |    |    |    |    |    | 0      |
| 52                                                                                                                                  | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |        |    |    |    |    |    |    |    |    | 0      |
| 53                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 54                                                                                                                                  | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |        |    |    |    |    |    |    |    |    |        |
| 55                                                                                                                                  | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |        |    |    |    |    |    |    |    |    | 0      |
| 56                                                                                                                                  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |        |    |    |    |    |    |    |    |    | 0      |
| 57                                                                                                                                  | FOOD SERVICES (Total)                                                                                                                  | 2560             |        |    |    |    |    |    |    |    |    | 0      |
| 58                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 59                                                                                                                                  | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |        |    |    |    |    |    |    |    |    |        |
| 60                                                                                                                                  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |        |    |    |    |    |    |    |    |    | 0      |
| 61                                                                                                                                  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |        |    |    |    |    |    |    |    |    | 0      |
| 62                                                                                                                                  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |        |    |    | 0  | 0  | 0  |    | 0  |    | 0      |
| 63                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 64                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 65                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |
| 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                                                                                                                                  |                                                                                                                                        |                  |        |    |    |    |    |    |    |    |    |        |



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

[illegible]

Reference should be made to auditor's report regarding this information.

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

|     | A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L      |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|--------|
| 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 | <b>Expenditure Section E:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |        |
| 118 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 119 | <b>ESSER III EXPENDITURES (ARP)</b>                                                                                                    |                  |   |   |   |   |   |   |   |   |   |        |
| 120 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 121 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 122 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |        |
| 123 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   |        |
| 124 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   |        |
| 125 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   | 16,420 |
| 126 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   | 0      |
| 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      |
| 135 | <b>Expenditure Section F:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |        |
| 136 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 137 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 138 | <b>CRRSA Child Nutrition (CRRSA)</b>                                                                                                   |                  |   |   |   |   |   |   |   |   |   |        |
| 139 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |        |
| 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      |

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

|     | A                                                                                                                        |  |  |  |  |  |  |  |  |  | B                |  |
|-----|--------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|------------------|--|
|     | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) |  |  |  |  |  |  |  |  |  | Total Technology |  |
| 152 | <b>Expenditure Section G:</b>                                                                                            |  |  |  |  |  |  |  |  |  |                  |  |
| 153 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 154 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 155 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 156 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 157 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 158 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 159 | INSTRUCTION Total Expenditures                                                                                           |  |  |  |  |  |  |  |  |  | 1000             |  |
| 160 | SUPPORT SERVICES Total Expenditures                                                                                      |  |  |  |  |  |  |  |  |  | 2000             |  |
| 161 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 162 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 163 | Facilities Acquisition and Construction Services (Total)                                                                 |  |  |  |  |  |  |  |  |  | 2530             |  |
| 164 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                        |  |  |  |  |  |  |  |  |  | 2540             |  |
| 165 | FOOD SERVICES (Total)                                                                                                    |  |  |  |  |  |  |  |  |  | 2560             |  |
| 166 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 167 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 168 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                    |  |  |  |  |  |  |  |  |  | 1000             |  |
| 169 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                    |  |  |  |  |  |  |  |  |  | 2000             |  |
| 170 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) |  |  |  |  |  |  |  |  |  | Total Technology |  |
| 171 | <b>Expenditure Section H:</b>                                                                                            |  |  |  |  |  |  |  |  |  |                  |  |
| 172 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 173 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 174 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 175 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 176 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 177 | INSTRUCTION Total Expenditures                                                                                           |  |  |  |  |  |  |  |  |  | 1000             |  |
| 178 | SUPPORT SERVICES Total Expenditures                                                                                      |  |  |  |  |  |  |  |  |  | 2000             |  |
| 179 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 180 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 181 | Facilities Acquisition and Construction Services (Total)                                                                 |  |  |  |  |  |  |  |  |  | 2530             |  |
| 182 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                        |  |  |  |  |  |  |  |  |  | 2540             |  |
| 183 | FOOD SERVICES (Total)                                                                                                    |  |  |  |  |  |  |  |  |  | 2560             |  |
| 184 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 185 |                                                                                                                          |  |  |  |  |  |  |  |  |  |                  |  |
| 186 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                    |  |  |  |  |  |  |  |  |  | 1000             |  |
| 187 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                    |  |  |  |  |  |  |  |  |  | 2000             |  |
| 188 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) |  |  |  |  |  |  |  |  |  | Total Technology |  |

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

|     | A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
|     | <b>Expenditure Section I:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 189 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 190 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 191 | <b>ARP Homeless I (ARP)</b>                                                                                                            |                  |   |   |   |   |   |   |   |   |   |   |
| 192 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 193 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 194 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 195 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   |   |
| 196 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   |   |
| 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             |   |   |   |   |   |   |   |   |   |   |
| 200 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   |   |
| 201 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   |   |
| 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             |   |   |   |   |   |   |   |   |   |   |
| 205 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   |   |
| 206 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   |   |   |   |   |   |   |   |
| 207 | <b>Expenditure Section J:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 208 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 209 | <b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>                                                                       |                  |   |   |   |   |   |   |   |   |   |   |
| 210 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 211 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 212 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 213 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   |   |
| 214 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   |   |
| 215 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 216 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 217 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   |   |
| 218 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   |   |
| 219 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   |   |
| 220 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 221 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| 222 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   |   |
| 223 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   |   |
| 224 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   |   |   |   |   |   |   |   |

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

| A                                                                    |                                         | B             | C                 | D                  | E                    | F              | G     | H                         | I                    | J                  | K | L |
|----------------------------------------------------------------------|-----------------------------------------|---------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|---|
| Expenditure Section K:                                               |                                         | DISBURSEMENTS |                   |                    |                      |                |       |                           |                      |                    |   |   |
| Other CARES Act Expenditures (not accounted for above)               |                                         |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| FUNCTION                                                             |                                         | (100)         | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |   |   |
| 1. List the total expenditures for the Functions 1000 and 2000 below |                                         | Salaries      | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |   |   |
| 225                                                                  | INSTRUCTION Total Expenditures          |               |                   |                    |                      |                |       |                           |                      | 0                  |   |   |
| 226                                                                  | 231 SUPPORT SERVICES Total Expenditures |               |                   |                    |                      |                |       |                           |                      | 0                  |   |   |
| 227                                                                  | 232 SUPPORT SERVICES Total Expenditures |               |                   |                    |                      |                |       |                           |                      | 0                  |   |   |
| 228                                                                  | 233                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 229                                                                  | 234                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 230                                                                  | 235                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 231                                                                  | 236                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 232                                                                  | 237                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 233                                                                  | 238                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 234                                                                  | 239                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 235                                                                  | 240                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 236                                                                  | 241                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 237                                                                  | 242                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 238                                                                  | 243                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 239                                                                  | 244                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 240                                                                  | 245                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 241                                                                  | 246                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 242                                                                  | 247                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 243                                                                  | 248                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 244                                                                  | 249                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 245                                                                  | 250                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 246                                                                  | 251                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 247                                                                  | 252                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 248                                                                  | 253                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 249                                                                  | 254                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 250                                                                  | 255                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 251                                                                  | 256                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 252                                                                  | 257                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 253                                                                  | 258                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 254                                                                  | 259                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 255                                                                  | 260                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 256                                                                  | 261                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 257                                                                  | 262                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 258                                                                  | 263                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 259                                                                  | 264                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 260                                                                  | 265                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 261                                                                  | 266                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 262                                                                  | 267                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 263                                                                  | 268                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 264                                                                  | 269                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 265                                                                  | 270                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 266                                                                  | 271                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 267                                                                  | 272                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 268                                                                  | 273                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 269                                                                  | 274                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 270                                                                  | 275                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 271                                                                  | 276                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 272                                                                  | 277                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 273                                                                  | 278                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 274                                                                  | 279                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 275                                                                  | 280                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 276                                                                  | 281                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 277                                                                  | 282                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 278                                                                  | 283                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 279                                                                  | 284                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 280                                                                  | 285                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 281                                                                  | 286                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 282                                                                  | 287                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 283                                                                  | 288                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 284                                                                  | 289                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 285                                                                  | 290                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 286                                                                  | 291                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 287                                                                  | 292                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 288                                                                  | 293                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 289                                                                  | 294                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 290                                                                  | 295                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 291                                                                  | 296                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 292                                                                  | 297                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 293                                                                  | 298                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 294                                                                  | 299                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 295                                                                  | 300                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 296                                                                  | 301                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 297                                                                  | 302                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 298                                                                  | 303                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 299                                                                  | 304                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 300                                                                  | 305                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 301                                                                  | 306                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 302                                                                  | 307                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 303                                                                  | 308                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 304                                                                  | 309                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 305                                                                  | 310                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 306                                                                  | 311                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 307                                                                  | 312                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 308                                                                  | 313                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 309                                                                  | 314                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 310                                                                  | 315                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 311                                                                  | 316                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 312                                                                  | 317                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 313                                                                  | 318                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 314                                                                  | 319                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 315                                                                  | 320                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 316                                                                  | 321                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 317                                                                  | 322                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 318                                                                  | 323                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 319                                                                  | 324                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 320                                                                  | 325                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 321                                                                  | 326                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 322                                                                  | 327                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 323                                                                  | 328                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 324                                                                  | 329                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 325                                                                  | 330                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 326                                                                  | 331                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 327                                                                  | 332                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 328                                                                  | 333                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 329                                                                  | 334                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 330                                                                  | 335                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 331                                                                  | 336                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 332                                                                  | 337                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 333                                                                  | 338                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 334                                                                  | 339                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 335                                                                  | 340                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 336                                                                  | 341                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 337                                                                  | 342                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 338                                                                  | 343                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 339                                                                  | 344                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 340                                                                  | 345                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 341                                                                  | 346                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 342                                                                  | 347                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 343                                                                  | 348                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 344                                                                  | 349                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 345                                                                  | 350                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 346                                                                  | 351                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 347                                                                  | 352                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 348                                                                  | 353                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 349                                                                  | 354                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 350                                                                  | 355                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 351                                                                  | 356                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 352                                                                  | 357                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 353                                                                  | 358                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 354                                                                  | 359                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 355                                                                  | 360                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 356                                                                  | 361                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 357                                                                  | 362                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 358                                                                  | 363                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 359                                                                  | 364                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 360                                                                  | 365                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 361                                                                  | 366                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 362                                                                  | 367                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 363                                                                  | 368                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 364                                                                  | 369                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 365                                                                  | 370                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 366                                                                  | 371                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 367                                                                  | 372                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 368                                                                  | 373                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 369                                                                  | 374                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 370                                                                  | 375                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 371                                                                  | 376                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 372                                                                  | 377                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 373                                                                  | 378                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 374                                                                  | 379                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 375                                                                  | 380                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 376                                                                  | 381                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 377                                                                  | 382                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 378                                                                  | 383                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 379                                                                  | 384                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 380                                                                  | 385                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 381                                                                  | 386                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 382                                                                  | 387                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 383                                                                  | 388                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 384                                                                  | 389                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 385                                                                  | 390                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 386                                                                  | 391                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 387                                                                  | 392                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 388                                                                  | 393                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 389                                                                  | 394                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 390                                                                  | 395                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 391                                                                  | 396                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 392                                                                  | 397                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 393                                                                  | 398                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 394                                                                  | 399                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 395                                                                  | 400                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 396                                                                  | 401                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 397                                                                  | 402                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 398                                                                  | 403                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 399                                                                  | 404                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 400                                                                  | 405                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 401                                                                  | 406                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 402                                                                  | 407                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 403                                                                  | 408                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 404                                                                  | 409                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 405                                                                  | 410                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 406                                                                  | 411                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 407                                                                  | 412                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 408                                                                  | 413                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 409                                                                  | 414                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 410                                                                  | 415                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 411                                                                  | 416                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 412                                                                  | 417                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 413                                                                  | 418                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 414                                                                  | 419                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |
| 415                                                                  | 420                                     |               |                   |                    |                      |                |       |                           |                      |                    |   |   |



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

| A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| Expenditure Section M:                                                                                                                 |                  |   |   |   |   |   |   |   |   |   |   |
| <b>Other ARP Expenditures (not accounted for above)</b>                                                                                |                  |   |   |   |   |   |   |   |   |   |   |
| FUNCTION                                                                                                                               |                  |   |   |   |   |   |   |   |   |   |   |
| 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   |   |
| SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   |   |
| 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   |   |
| OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   |   |
| FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   |   |
| 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   |   |
| TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   |   |
| TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   |   |   |   |   |   |   |   |
| <b>Expenditure Section N:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| <b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>                                                                     |                  |   |   |   |   |   |   |   |   |   |   |
| FUNCTION                                                                                                                               |                  |   |   |   |   |   |   |   |   |   |   |
| INSTRUCTION                                                                                                                            | 1000             |   |   |   |   |   |   |   |   |   |   |
| SUPPORT SERVICES                                                                                                                       | 2000             |   |   |   |   |   |   |   |   |   |   |
| Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   |   |
| OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   |   |
| FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   |   |
| TOTAL EXPENDITURES                                                                                                                     |                  |   |   |   |   |   |   |   |   |   |   |
| <b>Expenditure Section O:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| <b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| FUNCTION                                                                                                                               |                  |   |   |   |   |   |   |   |   |   |   |
| TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)                                        | Total Technology |   |   |   |   |   |   |   |   |   |   |

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2024



|    | A                                                     | B      | C                                 | D                                                       | E                                                     | F                            | G                | H                                                        | I                                                                       | J                                                                     | K                                                   | L                                                |
|----|-------------------------------------------------------|--------|-----------------------------------|---------------------------------------------------------|-------------------------------------------------------|------------------------------|------------------|----------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------|
| 1  | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION           |        |                                   |                                                         |                                                       |                              |                  |                                                          |                                                                         |                                                                       |                                                     |                                                  |
|    | Description of Assets<br>(Enter Whole Dollars)        | Acct # | Cost<br>Beginning<br>July 1, 2023 | Add:<br>Additions<br>July 1, 2023 thru<br>June 30, 2024 | Less: Deletions<br>July 1, 2023 thru<br>June 30, 2024 | Cost Ending<br>June 30, 2024 | Life In<br>Years | Accumulated<br>Depreciation<br>Beginning<br>July 1, 2023 | Add:<br>Depreciation<br>Allowable<br>July 1, 2023 thru<br>June 30, 2024 | Less: Depreciation<br>Deletions<br>July 1, 2023 thru<br>June 30, 2024 | Accumulated<br>Depreciation Ending<br>June 30, 2024 | Ending Balance<br>Undepreciated<br>June 30, 2024 |
| 2  | Works of Art & Historical Treasures                   | 210    |                                   |                                                         |                                                       | 0                            |                  |                                                          |                                                                         |                                                                       | 0                                                   | 0                                                |
| 3  | Land                                                  | 220    |                                   |                                                         |                                                       |                              |                  |                                                          |                                                                         |                                                                       |                                                     |                                                  |
| 4  | Non-Depreciable Land                                  | 221    | 114,600                           |                                                         |                                                       | 114,600                      |                  |                                                          |                                                                         |                                                                       |                                                     | 114,600                                          |
| 5  | Depreciable Land                                      | 222    |                                   |                                                         |                                                       | 0                            | 50               |                                                          |                                                                         |                                                                       | 0                                                   | 0                                                |
| 6  | Buildings                                             | 230    |                                   |                                                         |                                                       |                              |                  |                                                          |                                                                         |                                                                       |                                                     |                                                  |
| 7  | Permanent Buildings                                   | 231    | 13,977,998                        | 519,501                                                 |                                                       | 14,497,499                   | 50               | 4,418,413                                                | 243,927                                                                 |                                                                       | 4,662,340                                           | 9,835,159                                        |
| 8  | Temporary Buildings                                   | 232    |                                   |                                                         |                                                       | 0                            | 20               |                                                          |                                                                         |                                                                       | 0                                                   | 0                                                |
| 9  | Improvements Other than Buildings<br>(Infrastructure) | 240    | 1,436,848                         |                                                         |                                                       | 1,436,848                    | 20               | 591,248                                                  | 70,086                                                                  |                                                                       | 661,334                                             | 775,514                                          |
| 10 | Capitalized Equipment                                 | 250    |                                   |                                                         |                                                       |                              |                  |                                                          |                                                                         |                                                                       |                                                     |                                                  |
| 11 | 10 Yr Schedule                                        | 251    | 3,129,315                         | 23,639                                                  |                                                       | 3,152,954                    | 10               | 2,166,175                                                | 117,988                                                                 |                                                                       | 2,284,163                                           | 868,791                                          |
| 12 | 5 Yr Schedule                                         | 252    | 1,579,820                         | 173,105                                                 |                                                       | 1,752,925                    | 5                | 1,186,841                                                | 284,887                                                                 |                                                                       | 1,471,728                                           | 281,197                                          |
| 13 | 3 Yr Schedule                                         | 253    | 37,267                            |                                                         |                                                       | 37,267                       | 3                | 18,634                                                   | 12,422                                                                  |                                                                       | 31,056                                              | 6,211                                            |
| 14 | Construction in Progress                              | 260    | 25,249                            | 273,024                                                 | 25,249                                                | 273,024                      | -                |                                                          |                                                                         |                                                                       |                                                     | 273,024                                          |
| 15 | Total Capital Assets                                  | 200    | 20,301,097                        | 989,269                                                 | 25,249                                                | 21,265,117                   |                  | 8,381,311                                                | 729,310                                                                 | 0                                                                     | 9,110,621                                           | 12,154,496                                       |
| 16 | Non-Capitalized Equipment                             | 700    |                                   |                                                         |                                                       | 0                            | 10               |                                                          |                                                                         |                                                                       |                                                     |                                                  |
| 17 | Allowable Depreciation                                |        |                                   |                                                         |                                                       |                              |                  |                                                          | 729,310                                                                 |                                                                       |                                                     |                                                  |

|    | A                                                                                                        | B                                       | C                                                                | D | E | F  | H            |
|----|----------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|---|---|----|--------------|
| 1- | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) |                                         |                                                                  |   |   |    |              |
| 2  | This schedule is completed for school districts only.                                                    |                                         |                                                                  |   |   |    |              |
| 4  | Fund                                                                                                     | Sheet Row                               | ACCOUNT NO - TITLE                                               |   |   |    | Amount       |
| 6  |                                                                                                          |                                         | OPERATING EXPENSE PER PUPIL                                      |   |   |    |              |
| 7  | EXPENDITURES:                                                                                            |                                         |                                                                  |   |   |    |              |
| 8  | ED                                                                                                       | Expenditures 16-24, 1116                | Total Expenditures                                               |   |   | \$ | \$ 8,150,900 |
| 9  | O&M                                                                                                      | Expenditures 16-24, 1155                | Total Expenditures                                               |   |   |    | 1,250,097    |
| 10 | DS                                                                                                       | Expenditures 16-24, 1178                | Total Expenditures                                               |   |   |    | 577,325      |
| 11 | TR                                                                                                       | Expenditures 16-24, 1214                | Total Expenditures                                               |   |   |    | 562,891      |
| 12 | MF/SS                                                                                                    | Expenditures 16-24, 1292                | Total Expenditures                                               |   |   |    | 171,954      |
| 13 | TORT                                                                                                     | Expenditures 16-24, 1429                | Total Expenditures                                               |   |   |    | 726,182      |
| 14 |                                                                                                          |                                         | Total Expenditures                                               |   |   | \$ | 11,439,349   |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:         |                                         |                                                                  |   |   |    |              |
| 18 | TR                                                                                                       | Revenues 10-15, 143, Col F              | 1412 Regular - Transp Fees from Other Districts (In State)       |   |   | \$ | 0            |
| 19 | TR                                                                                                       | Revenues 10-15, 147, Col F              | 1421 Summer Sch - Transp. Fees from Pupils or Parents (In State) |   |   |    | 0            |
| 20 | TR                                                                                                       | Revenues 10-15, 148, Col F              | 1422 Summer Sch - Transp. Fees from Other Districts (In State)   |   |   |    | 0            |
| 21 | TR                                                                                                       | Revenues 10-15, 149, Col F              | 1423 Summer Sch - Transp. Fees from Other Sources (Out of State) |   |   |    | 0            |
| 22 | TR                                                                                                       | Revenues 10-15, 150, Col F              | 1424 Summer Sch - Transp. Fees from Other Sources (Out of State) |   |   |    | 0            |
| 23 | TR                                                                                                       | Revenues 10-15, 152, Col F              | 1432 CTE - Transp Fees from Other Districts (In State)           |   |   |    | 0            |
| 24 | TR                                                                                                       | Revenues 10-15, 156, Col F              | 1442 Special Ed - Transp Fees from Other Districts (In State)    |   |   |    | 0            |
| 25 | TR                                                                                                       | Revenues 10-15, 159, Col F              | 1451 Adult - Transp Fees from Pupils or Parents (In State)       |   |   |    | 0            |
| 26 | TR                                                                                                       | Revenues 10-15, 160, Col F              | 1452 Adult - Transp Fees from Other Districts (In State)         |   |   |    | 0            |
| 27 | TR                                                                                                       | Revenues 10-15, 161, Col F              | 1453 Adult - Transp Fees from Other Sources (In State)           |   |   |    | 0            |
| 28 | TR                                                                                                       | Revenues 10-15, 162, Col F              | 1454 Adult - Transp Fees from Other Sources (Out of State)       |   |   |    | 0            |
| 29 | O&M-TR                                                                                                   | Revenues 10-15, 151, Col D & F          | 3410 Adult Ed (from KCB)                                         |   |   |    | 0            |
| 30 | O&M-TR                                                                                                   | Revenues 10-15, 152, Col D & F          | 3489 Adult Ed - Other (Describe & Itemize)                       |   |   |    | 0            |
| 31 | O&M-TR                                                                                                   | Revenues 10-15, 1214, Col D, F          | 4600 Fed - Spec Education - Preschool Flow-Through               |   |   |    | 0            |
| 32 | O&M-TR                                                                                                   | Revenues 10-15, 1215, Col D, F          | 4605 Fed - Spec Education - Preschool Discretionary              |   |   |    | 0            |
| 33 | O&M                                                                                                      | Revenues 10-15, 1225, Col D             | 4810 Federal - Adult Education                                   |   |   |    | 0            |
| 34 | ED                                                                                                       | Expenditures 16-24, 17, Col K - (G+H)   | 1125 Pre-K Programs                                              |   |   |    | 83,457       |
| 35 | ED                                                                                                       | Expenditures 16-24, 19, Col K - (G+H)   | 1225 Special Education Programs Pre-K                            |   |   |    | 0            |
| 36 | ED                                                                                                       | Expenditures 16-24, 111, Col K - (G+H)  | 1275 Remedial and Supplemental Programs Pre-K                    |   |   |    | 0            |
| 37 | ED                                                                                                       | Expenditures 16-24, 112, Col K - (G+H)  | 1300 Adult/Continuing Education Programs                         |   |   |    | 0            |
| 38 | ED                                                                                                       | Expenditures 16-24, 115, Col K - (G+H)  | 1600 Summer School Programs                                      |   |   |    | 32,091       |
| 39 | ED                                                                                                       | Expenditures 16-24, 120, Col K          | 1910 Pre-K Programs - Private Tuition                            |   |   |    | 0            |
| 40 | ED                                                                                                       | Expenditures 16-24, 121, Col K          | 1911 Regular K-12 Programs - Private Tuition                     |   |   |    | 0            |
| 41 | ED                                                                                                       | Expenditures 16-24, 122, Col K          | 1912 Special Education Programs K-12 - Private Tuition           |   |   |    | 0            |
| 42 | ED                                                                                                       | Expenditures 16-24, 123, Col K          | 1913 Special Education Programs Pre-K - Tuition                  |   |   |    | 0            |
| 43 | ED                                                                                                       | Expenditures 16-24, 124, Col K          | 1914 Remedial/Supplemental Programs K-12 - Private Tuition       |   |   |    | 0            |
| 44 | ED                                                                                                       | Expenditures 16-24, 125, Col K          | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition      |   |   |    | 0            |
| 45 | ED                                                                                                       | Expenditures 16-24, 126, Col K          | 1916 Adult/Continuing Education Programs - Private Tuition       |   |   |    | 0            |
| 46 | ED                                                                                                       | Expenditures 16-24, 127, Col K          | 1917 CTE Programs - Private Tuition                              |   |   |    | 0            |
| 47 | ED                                                                                                       | Expenditures 16-24, 128, Col K          | 1918 Interscholastic Programs - Private Tuition                  |   |   |    | 0            |
| 48 | ED                                                                                                       | Expenditures 16-24, 129, Col K          | 1919 Summer School Programs - Private Tuition                    |   |   |    | 0            |
| 49 | ED                                                                                                       | Expenditures 16-24, 130, Col K          | 1920 Gifted Programs - Private Tuition                           |   |   |    | 0            |
| 50 | ED                                                                                                       | Expenditures 16-24, 131, Col K          | 1921 Bilingual Programs - Private Tuition                        |   |   |    | 0            |
| 51 | ED                                                                                                       | Expenditures 16-24, 132, Col K          | 1922 Truants Alternative/Optional Ed Progrms - Private Tuition   |   |   |    | 0            |
| 52 | ED                                                                                                       | Expenditures 16-24, 177, Col K - (G+H)  | 3000 Community Services                                          |   |   |    | 40,087       |
| 53 | ED                                                                                                       | Expenditures 16-24, 1094, Col K         | 4000 Total Payments to Other Govt Units                          |   |   |    | 432,415      |
| 54 | ED                                                                                                       | Expenditures 16-24, 1116, Col G         | - Capital Outlay                                                 |   |   |    | 41,701       |
| 55 | ED                                                                                                       | Expenditures 16-24, 1116, Col I         | - Non-Capitalized Equipment                                      |   |   |    | 0            |
| 56 | O&M                                                                                                      | Expenditures 16-24, 1134, Col K - (G+H) | 3000 Community Services                                          |   |   |    | 0            |
| 57 | O&M                                                                                                      | Expenditures 16-24, 1143, Col K         | 4000 Total Payments to Other Govt Units                          |   |   |    | 0            |
| 58 | O&M                                                                                                      | Expenditures 16-24, 1155, Col G         | - Capital Outlay                                                 |   |   |    | 452,257      |
| 59 | O&M                                                                                                      | Expenditures 16-24, 1155, Col I         | - Non-Capitalized Equipment                                      |   |   |    | 0            |
| 60 | DS                                                                                                       | Expenditures 16-24, 1164, Col K         | 4000 Payments to Other Dist & Govt Units                         |   |   |    | 0            |
| 61 | DS                                                                                                       | Expenditures 16-24, 1174, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt      |   |   |    | 375,000      |
| 62 | TR                                                                                                       | Expenditures 16-24, 1189, Col K - (G+H) | 3000 Community Services                                          |   |   |    | 0            |
| 63 | TR                                                                                                       | Expenditures 16-24, 1200, Col K         | 4000 Total Payments to Other Govt Units                          |   |   |    | 0            |
| 64 | TR                                                                                                       | Expenditures 16-24, 1210, Col K         | 5500 Debt Service - Payments of Principal on Long-Term Debt      |   |   |    | 0            |

| ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) |     |                    |                                         |      |      |                                                                        |         |  |  |
|----------------------------------------------------------------------------------------------------------|-----|--------------------|-----------------------------------------|------|------|------------------------------------------------------------------------|---------|--|--|
| This schedule is completed for school districts only.                                                    |     |                    |                                         |      |      |                                                                        |         |  |  |
| ACCOUNT NO.-TITLE                                                                                        |     |                    |                                         |      |      |                                                                        |         |  |  |
| Amount                                                                                                   |     |                    |                                         |      |      |                                                                        |         |  |  |
| Fund                                                                                                     |     |                    |                                         |      |      |                                                                        |         |  |  |
| Sheet Row                                                                                                |     |                    |                                         |      |      |                                                                        |         |  |  |
| 1                                                                                                        | 65  | TR                 | Expenditures 16-24, 1214, Col G         | -    | -    | Capital Outlay                                                         | 6,131   |  |  |
| 2                                                                                                        | 66  | TR                 | Expenditures 16-24, 1214, Col I         | -    | -    | Non-Capitalized Equipment                                              | 0       |  |  |
| 3                                                                                                        | 67  | MR/SS              | Expenditures 16-24, 1220, Col K         | 1125 | 1125 | Pre-K Programs                                                         | 3,805   |  |  |
| 4                                                                                                        | 68  | MR/SS              | Expenditures 16-24, 1222, Col K         | 1225 | 1225 | Special Education Programs - Pre-K                                     | 0       |  |  |
| 5                                                                                                        | 69  | MR/SS              | Expenditures 16-24, 1224, Col K         | 1275 | 1275 | Remedial and Supplemental Programs - Pre-K                             | 0       |  |  |
| 6                                                                                                        | 70  | MR/SS              | Expenditures 16-24, 1225, Col K         | 1300 | 1300 | Adult/Continuing Education Programs                                    | 0       |  |  |
| 7                                                                                                        | 71  | MR/SS              | Expenditures 16-24, 1228, Col K         | 1600 | 1600 | Summer School Programs                                                 | 23      |  |  |
| 8                                                                                                        | 72  | MR/SS              | Expenditures 16-24, 1277, Col K         | 3000 | 3000 | Community Services                                                     | 261     |  |  |
| 9                                                                                                        | 73  | MR/SS              | Expenditures 16-24, 1282, Col K         | 4000 | 4000 | Total Payments to Other Govt Units                                     | 0       |  |  |
| 10                                                                                                       | 74  | Tort               | Expenditures 16-24, 1318, Col K - (G+I) | 1125 | 1125 | Pre-K Programs                                                         | 0       |  |  |
| 11                                                                                                       | 75  | Tort               | Expenditures 16-24, 1320, Col K - (G+I) | 1225 | 1225 | Special Education Programs Pre-K                                       | 0       |  |  |
| 12                                                                                                       | 76  | Tort               | Expenditures 16-24, 1322, Col K - (G+I) | 1275 | 1275 | Remedial and Supplemental Programs Pre-K                               | 0       |  |  |
| 13                                                                                                       | 77  | Tort               | Expenditures 16-24, 1323, Col K - (G+I) | 1300 | 1300 | Adult/Continuing Education Programs                                    | 0       |  |  |
| 14                                                                                                       | 78  | Tort               | Expenditures 16-24, 1326, Col K - (G+I) | 1600 | 1600 | Summer School Programs                                                 | 0       |  |  |
| 15                                                                                                       | 79  | Tort               | Expenditures 16-24, 1331, Col K         | 1910 | 1910 | Pre-K Programs - Private Tuition                                       | 0       |  |  |
| 16                                                                                                       | 80  | Tort               | Expenditures 16-24, 1332, Col K         | 1911 | 1911 | Regular K-12 Programs - Private Tuition                                | 0       |  |  |
| 17                                                                                                       | 81  | Tort               | Expenditures 16-24, 1333, Col K         | 1912 | 1912 | Special Education Programs K-12 - Private Tuition                      | 0       |  |  |
| 18                                                                                                       | 82  | Tort               | Expenditures 16-24, 1334, Col K         | 1913 | 1913 | Special Education Programs Pre-K - Tuition                             | 0       |  |  |
| 19                                                                                                       | 83  | Tort               | Expenditures 16-24, 1335, Col K         | 1914 | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition                  | 0       |  |  |
| 20                                                                                                       | 84  | Tort               | Expenditures 16-24, 1336, Col K         | 1915 | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition                 | 0       |  |  |
| 21                                                                                                       | 85  | Tort               | Expenditures 16-24, 1337, Col K         | 1916 | 1916 | Adult/Continuing Education Programs - Private Tuition                  | 0       |  |  |
| 22                                                                                                       | 86  | Tort               | Expenditures 16-24, 1338, Col K         | 1917 | 1917 | CTE Programs - Private Tuition                                         | 0       |  |  |
| 23                                                                                                       | 87  | Tort               | Expenditures 16-24, 1339, Col K         | 1918 | 1918 | Interscholastic Programs - Private Tuition                             | 0       |  |  |
| 24                                                                                                       | 88  | Tort               | Expenditures 16-24, 1340, Col K         | 1919 | 1919 | Summer School Programs - Private Tuition                               | 0       |  |  |
| 25                                                                                                       | 89  | Tort               | Expenditures 16-24, 1341, Col K         | 1920 | 1920 | Gifted Programs - Private Tuition                                      | 0       |  |  |
| 26                                                                                                       | 90  | Tort               | Expenditures 16-24, 1342, Col K         | 1921 | 1921 | Bilingual Programs - Private Tuition                                   | 0       |  |  |
| 27                                                                                                       | 91  | Tort               | Expenditures 16-24, 1343, Col K         | 1922 | 1922 | Truants Alternative/Optional Ed Programs - Private Tuition             | 0       |  |  |
| 28                                                                                                       | 92  | Tort               | Expenditures 16-24, 1388, Col K - (G+I) | 3000 | 3000 | Community Services                                                     | 0       |  |  |
| 29                                                                                                       | 93  | Tort               | Expenditures 16-24, 1415, Col K         | 4000 | 4000 | Total Payments to Other Govt Units                                     | 0       |  |  |
| 30                                                                                                       | 94  | Tort               | Expenditures 16-24, 1429, Col G         | -    | -    | Capital Outlay                                                         | 0       |  |  |
| 31                                                                                                       | 95  | Tort               | Expenditures 16-24, 1429, Col I         | -    | -    | Non-Capitalized Equipment                                              | 0       |  |  |
| 32                                                                                                       | 96  |                    |                                         |      |      |                                                                        |         |  |  |
| 33                                                                                                       | 97  |                    |                                         |      |      |                                                                        |         |  |  |
| 34                                                                                                       | 98  |                    |                                         |      |      |                                                                        |         |  |  |
| 35                                                                                                       | 99  |                    |                                         |      |      |                                                                        |         |  |  |
| 36                                                                                                       | 100 |                    |                                         |      |      |                                                                        |         |  |  |
| 37                                                                                                       | 101 |                    |                                         |      |      |                                                                        |         |  |  |
| 38                                                                                                       | 102 |                    |                                         |      |      |                                                                        |         |  |  |
| 39                                                                                                       | 103 |                    |                                         |      |      |                                                                        |         |  |  |
| 40                                                                                                       | 104 | TR                 | Revenues 10-15, 142, Col F              | 1411 | 1411 | Regular - Transp Fees from Pupils or Parents (In State)                | 0       |  |  |
| 41                                                                                                       | 105 | TR                 | Revenues 10-15, 144, Col F              | 1413 | 1413 | Regular - Transp Fees from Other Sources (In State)                    | 0       |  |  |
| 42                                                                                                       | 106 | TR                 | Revenues 10-15, 145, Col F              | 1415 | 1415 | Regular - Transp Fees from Co-curricular Activities (In State)         | 0       |  |  |
| 43                                                                                                       | 107 | TR                 | Revenues 10-15, 146, Col F              | 1416 | 1416 | Regular Transp Fees from Other Sources (Out of State)                  | 0       |  |  |
| 44                                                                                                       | 108 | TR                 | Revenues 10-15, 151, Col F              | 1431 | 1431 | CTE - Transp Fees from Pupils or Parents (In State)                    | 0       |  |  |
| 45                                                                                                       | 109 | TR                 | Revenues 10-15, 153, Col F              | 1433 | 1433 | CTE - Transp Fees from Other Sources (In State)                        | 0       |  |  |
| 46                                                                                                       | 110 | TR                 | Revenues 10-15, 154, Col F              | 1434 | 1434 | CTE - Transp Fees from Other Sources (Out of State)                    | 0       |  |  |
| 47                                                                                                       | 111 | TR                 | Revenues 10-15, 155, Col F              | 1441 | 1441 | Special Ed - Transp Fees from Pupils or Parents (In State)             | 0       |  |  |
| 48                                                                                                       | 112 | TR                 | Revenues 10-15, 157, Col F              | 1443 | 1443 | Special Ed - Transp Fees from Other Sources (In State)                 | 0       |  |  |
| 49                                                                                                       | 113 | TR                 | Revenues 10-15, 158, Col F              | 1444 | 1444 | Special Ed - Transp Fees from Other Sources (Out of State)             | 0       |  |  |
| 50                                                                                                       | 114 | ED                 | Revenues 10-15, 175, Col C              | 1600 | 1600 | Total Food Service                                                     | 170,871 |  |  |
| 51                                                                                                       | 115 | ED-O&M             | Revenues 10-15, 183, Col C,D            | 1700 | 1700 | Total District/School Activity Income (without Student Activity Funds) | 0       |  |  |
| 52                                                                                                       | 116 | ED                 | Revenues 10-15, 186, Col C              | 1811 | 1811 | Rentals - Regular Textbooks                                            | 44,892  |  |  |
| 53                                                                                                       | 117 | ED                 | Revenues 10-15, 189, Col C              | 1819 | 1819 | Rentals - Other (Describe & Itemize)                                   | 61,602  |  |  |
| 54                                                                                                       | 118 | ED                 | Revenues 10-15, 190, Col C              | 1821 | 1821 | Sales - Regular Textbooks                                              | 0       |  |  |
| 55                                                                                                       | 119 | ED                 | Revenues 10-15, 193, Col C              | 1829 | 1829 | Sales - Other (Describe & Itemize)                                     | 0       |  |  |
| 56                                                                                                       | 120 | ED                 | Revenues 10-15, 194, Col C              | 1890 | 1890 | Other (Describe & Itemize)                                             | 0       |  |  |
| 57                                                                                                       | 121 | ED-O&M             | Revenues 10-15, 197, Col C,D            | 1910 | 1910 | Rentals                                                                | 0       |  |  |
| 58                                                                                                       | 122 | ED-O&M-TR          | Revenues 10-15, 1100, Col C,D,F         | 1940 | 1940 | Services Provided Other Districts                                      | 0       |  |  |
| 59                                                                                                       | 123 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, 1106, Col C,D,E,F,G     | 1991 | 1991 | Payment from Other Districts                                           | 0       |  |  |
| 60                                                                                                       | 124 | ED                 | Revenues 10-15, 1108, Col C             | 1993 | 1993 | Other Local Fees (Describe & Itemize)                                  | 0       |  |  |
| 61                                                                                                       | 125 | ED-O&M-TR          | Revenues 10-15, 1134, Col C,D,F         | 3100 | 3100 | Total Special Education                                                | 345,019 |  |  |
| 62                                                                                                       | 126 | ED-O&M-MR/SS       | Revenues 10-15, 1143, Col C,D,G         | 3200 | 3200 | Total Career and Technical Education                                   | 13,911  |  |  |

|     | A                                                                                                        | B                                   | C                                                                                                             | D | E | F | H         |
|-----|----------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------|---|---|---|-----------|
|     | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024) |                                     |                                                                                                               |   |   |   |           |
| 1   | This schedule is completed for school districts only.                                                    |                                     |                                                                                                               |   |   |   |           |
| 2   |                                                                                                          |                                     |                                                                                                               |   |   |   |           |
| 3   |                                                                                                          |                                     |                                                                                                               |   |   |   |           |
| 4   | Fund                                                                                                     | Sheet Row                           | ACCOUNT NO - TITLE                                                                                            |   |   |   | Amount    |
| 127 | ED-MR/SS                                                                                                 | Revenues 10-15, L147, Col C,G       | 3300 Total Bilingual Ed                                                                                       |   |   |   | 0         |
| 128 | ED                                                                                                       | Revenues 10-15, L148, Col C         | 3360 State Free Lunch & Breakfast                                                                             |   |   |   | 3,323     |
| 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                                                                                         |   |   |   | 8,088     |
| 131 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L157, Col C,D,F,G   | 3500 Total Transportation                                                                                     |   |   |   | 501,965   |
| 132 | ED                                                                                                       | Revenues 10-15, L159, Col C         | 3610 Learning Improvement - Change Grants                                                                     |   |   |   | 0         |
| 133 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L159, Col C,D,F,G   | 3660 Scientific Literacy                                                                                      |   |   |   | 0         |
| 134 | ED-TR-MR/SS                                                                                              | Revenues 10-15, L160, Col C,F,G     | 3695 Truant Alternative/Optional Education                                                                    |   |   |   | 0         |
| 135 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L162, Col C,D,F,G   | 3766 Chicago General Education Block Grant                                                                    |   |   |   | 0         |
| 136 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L163, Col C,D,F,G   | 3767 Chicago Educational Services Block Grant                                                                 |   |   |   | 0         |
| 137 | ED-O&M-DS-TR-MR/SS                                                                                       | Revenues 10-15, L164, Col C,D,E,F,G | 3775 School Safety & Educational Improvement Block Grant                                                      |   |   |   | 0         |
| 138 | ED-O&M-DS-TR-MR/SS                                                                                       | Revenues 10-15, L165, Col C,D,E,F,G | 3780 Technology - Technology for Success                                                                      |   |   |   | 0         |
| 139 | ED-TR                                                                                                    | Revenues 10-15, L166, Col C,F       | 3815 State Charter Schools                                                                                    |   |   |   | 0         |
| 140 | O&M                                                                                                      | Revenues 10-15, L169, Col D         | 3925 School Infrastructure - Maintenance Projects                                                             |   |   |   | 0         |
| 141 | ED-O&M-DS-TR-MR/SS-Tort                                                                                  | Revenues 10-15, L170, Col C,G,J     | 3999 Other Restricted Revenue from State Sources                                                              |   |   |   | 1,700     |
| 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   | 4100 Total Title V                                                                                            |   |   |   | 18,900    |
| 144 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L190, Col C,D,F,G   | 4200 Total Title I                                                                                            |   |   |   | 0         |
| 145 | ED-MR/SS                                                                                                 | Revenues 10-15, L200, Col C,G       | 4300 Total Food Service                                                                                       |   |   |   | 239,824   |
| 146 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L206, Col C,D,F,G   | 4400 Total Title IV                                                                                           |   |   |   | 155,122   |
| 147 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L212, Col C,D,F,G   | 4620 Fed - Spec Education - IDEA - Flow Through                                                               |   |   |   | 5,186     |
| 148 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L216, Col C,D,F,G   | 4625 Fed - Spec Education - IDEA - Room & Board                                                               |   |   |   | 202,897   |
| 149 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L217, Col C,D,F,G   | 4630 Fed - Spec Education - IDEA - Discretionary                                                              |   |   |   | 0         |
| 150 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L218, Col C,D,F,G   | 4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)                                                 |   |   |   | 0         |
| 151 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L219, Col C,D,F,G   | 4700 Total CTE - Perkins                                                                                      |   |   |   | 0         |
| 152 | ED-O&M-MR/SS                                                                                             | Revenues 10-15, L224, Col C,D,G     | 4800 Total ARRA Program Adjustments                                                                           |   |   |   | 0         |
| 177 | ED-O&M-DS-TR-MR/SS-Tort                                                                                  | Revenue Adjustments (C25 thru J254) | 4901 Race to the Top                                                                                          |   |   |   | 0         |
| 178 | ED                                                                                                       | Revenues 10-15, L256, Col C         | 4902 Race to the Top-Preschool Expansion Grant                                                                |   |   |   | 0         |
| 179 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L257, Col C,D,F,G   | 4905 Title III - Immigrant Education Program (IEP)                                                            |   |   |   | 0         |
| 180 | ED-TR-MR/SS                                                                                              | Revenues 10-15, L258, Col C,F,G     | 4909 Title III - Language Inst Program - Limited Eng (LIPLEP)                                                 |   |   |   | 0         |
| 181 | ED-TR-MR/SS                                                                                              | Revenues 10-15, L259, Col C,F,G     | 4920 McKinney Education for Homeless Children                                                                 |   |   |   | 0         |
| 182 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L260, Col C,D,F,G   | 4932 Title II - Teacher Quality                                                                               |   |   |   | 35,640    |
| 183 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L261, Col C,D,F,G   | 4935 Title II - Part A - Supporting Effective Instruction - State Grants                                      |   |   |   | 0         |
| 184 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L262, Col C,D,F,G   | 4981 State Assessment Grants                                                                                  |   |   |   | 0         |
| 185 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L263, Col C,D,F,G   | 4982 Grant for State Assessments and Related Activities                                                       |   |   |   | 0         |
| 186 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L264, Col C,D,F,G   | 4991 Medicaid Matching Funds - Administrative Outreach                                                        |   |   |   | 12,537    |
| 187 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L265, Col C,D,F,G   | 4992 Medicaid Matching Funds - Fee-for-Service Program                                                        |   |   |   | 0         |
| 188 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L266, Col C,D,F,G   | 4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)                                       |   |   |   | 74,898    |
| 189 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L267, Col C,D,F,G   | Adjusting for FY20, FY21, FY22, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses |   |   |   | (74,898)  |
| 190 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L268, Col C,D,F,G   | 3100 Special Education Contributions from EBF Funds **                                                        |   |   |   | 196,672   |
| 191 | ED-O&M-TR-MR/SS                                                                                          | Revenues 10-15, L269, Col C,D,F,G   | 3300 English Learning (Bilingual) Contributions from EBF Funds **                                             |   |   |   | 0         |
| 192 | Federal Stimulus Revenue                                                                                 | CARES CHISA ARP Schedule            |                                                                                                               |   |   |   |           |
| 193 | ED-TR-MR/SS                                                                                              | Revenues (Part of EBF Payment)      |                                                                                                               |   |   |   |           |
| 194 | ED-MR/SS                                                                                                 | Revenues (Part of EBF Payment)      |                                                                                                               |   |   |   |           |
| 196 |                                                                                                          |                                     | Total Deductions for PCTC Computation (Line 104 through Line 194)                                             |   |   |   | 2,018,144 |
| 197 |                                                                                                          |                                     | Net Operating Expense for Tuition Computation (Line 97 minus Line 196)                                        |   |   |   | 7,553,977 |
| 198 |                                                                                                          |                                     | Total Depreciation Allowance (from page 36, Line 18, Col I)                                                   |   |   |   | 729,310   |
| 199 |                                                                                                          |                                     | Total Allowance for PCTC Computation (Line 197 plus Line 198)                                                 |   |   |   | 8,683,287 |
| 200 |                                                                                                          |                                     | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in WAS-preliminary ADA 2023-2024 |   |   |   | 665.29    |
| 201 |                                                                                                          |                                     | Total Estimated PCTC (Line 199 divided by Line 200) *                                                         |   |   |   | 13,051.88 |
| 202 |                                                                                                          |                                     |                                                                                                               |   |   |   |           |
| 203 |                                                                                                          |                                     |                                                                                                               |   |   |   |           |
| 204 |                                                                                                          |                                     |                                                                                                               |   |   |   |           |
| 205 |                                                                                                          |                                     |                                                                                                               |   |   |   |           |

\*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.

\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column Y for the English Learner Contribution for this selected school district. Please enter "or" if the district does not have allocations for lines 193 and 194.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2024

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

1. Page 11, Account 1614: \$736 represents revenue from the sale of milk.
2. Page 11, Account 1790: \$1,836 represents PE uniform and miscellaneous activity sales revenue.
3. Page 12, Account 1999: \$35,426 represents local grant proceeds (\$13,490) and miscellaneous revenues (\$21,936).
4. Page 13, Account 3999: \$1,700 represents state library grant proceeds.
5. Page 14, Account 4090: \$18,900 represents federal E-Rate grant funds.
6. Page 15, Account 4998: \$74,898 represents federal ESF grant funds (see CARES, CRRSA, ARP schedule for breakdown).
7. Page 16, Account 2190: \$4,765 represents miscellaneous purchased services.  
Page 16, Account 2190: \$1,867 represents miscellaneous supplies and materials.
8. Page 19, Account 5400: \$800 represents bond agent fees.
9. Page 27, Debt Services Other: \$226 represents bond agent fees.
10. Response to audit check error message - long term debt issued on page 26, which is \$76,026, does not equal the long term debt issued as reported on page 7, which is \$0. The difference of \$76,026 represents principle issued on a lease purchase agreement for the purchase of school buses (Transportation Fund).
11. Response to audit check error message - long term debt principal retired on page 19, which is \$375,000 does not equal the long term debt principal retired as reported on page 26, which is \$476,394. The difference of \$101,394 represents principal retired on lease purchase agreements that are accounted for in the Transportation Fund.

Note - the page numbers referred to above correlate to the page numbering system that ISBE utilizes on their AFR, located at the top left or top right hand corner of each AFR page.

Reference Pages.

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



### 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

- |                          |                                                                                                                                                                                                                                                                                                             |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> | 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interest statements pursuant to the <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101]                                                    |
| <input type="checkbox"/> | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2; 10-20.19; 19-6].                                                                                                                                                 |
| <input type="checkbox"/> | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21].                                                                                                                                                               |
| <input type="checkbox"/> | 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].                                                                                                                                                 |
| <input type="checkbox"/> | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.                                                                                                                                                                            |
| <input type="checkbox"/> | 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.                                                                                                                                      |
| <input type="checkbox"/> | 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.                                                                                                                                        |
| <input type="checkbox"/> | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12].                                                                                                      |
| <input type="checkbox"/> | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5].                                                                                             |
| <input type="checkbox"/> | 10. One or more interfund loans were outstanding beyond the term provided by statute per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5].                                                                                                                                                     |
| <input type="checkbox"/> | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A].                                                                                        |
| <input type="checkbox"/> | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.                                                                                                                                |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28].                                                                                  |
| <input type="checkbox"/> | 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 <i>Illinois School Code</i> [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

- |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                         |                  |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------|
| <input type="checkbox"/>            | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.                                                                                                                                                                                                                                                                                                                                                            |                         |                  |
| <input checked="" type="checkbox"/> | 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.                                                                                                                                                                                                                                                                                                  |                         |                  |
| <input type="checkbox"/>            | 21. Check this box if the district is subject to the Property Tax Extension Limitation Law.                                                                                                                                                                                                                                                                                                                                                                                   | Effective Date:         | (Ex: 00/00/0000) |
| <input checked="" type="checkbox"/> | 22.<br>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. | <u>Sec. 10-20.9a(c)</u> | \$ 19,387.       |
| <input type="checkbox"/>            | 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.                                                                                                                                                                                                                                                 |                         |                  |

Information related to findings can be found in the Government Auditing Standards report located on pages 5 through 7.

Reference should be made to auditor's report regarding this information.

**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 |
|--------------------------------------------------------------|------|------|------|------|------|-------|
| <b>Deferred Revenues (490)</b>                               |      |      |      |      |      |       |
| Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950) |      |      |      |      |      | \$-   |
| <b>Direct Receipts/Revenue</b>                               |      |      |      |      |      |       |
| Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950) |      |      |      |      |      | \$-   |
| <b>Total</b>                                                 |      |      |      |      |      | \$-   |

- 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:**

LMHN, 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.



Signature of Audit Manager from firm

10/21/2024

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)

|                      |                    |                                     |                       |                       |                     |
|----------------------|--------------------|-------------------------------------|-----------------------|-----------------------|---------------------|
| <b>Tax Year 2023</b> |                    | Equalized Assessed Valuation (EAV): |                       | 132,387,436           |                     |
|                      | <b>Educational</b> | <b>Operations &amp; Maintenance</b> | <b>Transportation</b> | <b>Combined Total</b> | <b>Working Cash</b> |
| Rate(s):             | 0.028792           | 0.004964                            | 0.001986              | 0.035740              | 0.000497            |

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

**B. Results of Operations \***

|                          |                                   |                             |                     |
|--------------------------|-----------------------------------|-----------------------------|---------------------|
| <b>Receipts/Revenues</b> | <b>Disbursements/Expenditures</b> | <b>Excess/ (Deficiency)</b> | <b>Fund Balance</b> |
| 10,304,039               | 9,963,888                         | 340,151                     | 6,114,176           |

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

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

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

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

**D. Long-Term Debt**

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

|                                     |                                                   |            |
|-------------------------------------|---------------------------------------------------|------------|
| <input type="checkbox"/>            | a. 6.9% for elementary and high school districts. | 18,269,466 |
| <input checked="" type="checkbox"/> | b. 13.8% for unit districts.                      |            |

Long-Term Debt Outstanding:

|                                    |               |
|------------------------------------|---------------|
| c. Long-Term Debt (Principal only) | Acct          |
| Outstanding:.....                  | 511 5,248,036 |

**E. Material Impact on Financial Position**

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

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

Comments:

Reference should be made to auditor's report regarding this information.

# ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

**District Name:** Central A & M CUD 21  
**District Code:** 11087021026  
**County Name:** Shelby

## 1. Fund Balance to Revenue Ratio:

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

## 2. Expenditures to Revenue Ratio:

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

## 3. Days Cash on Hand:

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

## 4. Percent of Short-Term Borrowing Maximum Remaining:

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

## 5. Percent of Long-Term Debt Margin Remaining:

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

|               |                |              |          |
|---------------|----------------|--------------|----------|
| <b>Total</b>  | <b>Ratio</b>   | <b>Score</b> | <b>4</b> |
| 6,114,176.00  | 0.593          | Weight       | 0.35     |
| 10,304,039.00 |                | Value        | 1.40     |
| 0.00          |                |              |          |
| <b>Total</b>  | <b>Ratio</b>   | <b>Score</b> | <b>4</b> |
| 9,963,888.00  | 0.967          | Adjustment   | 0        |
| 10,304,039.00 |                | Weight       | 0.35     |
| 0.00          | 0              | Value        | 1.40     |
| <b>Total</b>  | <b>Days</b>    | <b>Score</b> | <b>4</b> |
| 6,114,176.00  | 220.90         | Weight       | 0.10     |
| 27,677.47     |                | Value        | 0.40     |
| <b>Total</b>  | <b>Percent</b> | <b>Score</b> | <b>4</b> |
| 0.00          | 100.00         | Weight       | 0.10     |
| 4,021,797.92  |                | Value        | 0.40     |
| <b>Total</b>  | <b>Percent</b> | <b>Score</b> | <b>3</b> |
| 5,248,036.00  | 71.27          | Weight       | 0.10     |
| 18,269,466.17 |                | Value        | 0.30     |

**Total Profile Score: 3.90 \***

**Estimated 2025 Financial Profile Designation: RECOGNITION**

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

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
ACTIVITY FUNDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

|                                        | Balance<br>June 30, 2023 | Receipts             | Disbursements        | Balance<br>June 30, 2024 |
|----------------------------------------|--------------------------|----------------------|----------------------|--------------------------|
| <u>ASSETS</u>                          |                          |                      |                      |                          |
| Scholarships - Certificates of Deposit | \$ 78,018.14             | \$ 532,525.75        | \$ 2,292.58          | \$ 608,251.31            |
| Scholarships - Cash                    | 4,195.57                 | 79,343.01            | 19,031.16            | 64,507.42                |
| Student Activities - Cash              | 234,183.53               | 332,323.54           | 334,165.99           | 232,341.08               |
| <b>TOTAL ASSETS</b>                    | <u>\$ 316,397.24</u>     | <u>\$ 944,192.30</u> | <u>\$ 355,489.73</u> | <u>\$ 905,099.81</u>     |

RESERVED STUDENT ACTIVITY FUND BALANCES

|                                   |                     |                      |                     |                      |
|-----------------------------------|---------------------|----------------------|---------------------|----------------------|
| Student Scholarships:             |                     |                      |                     |                      |
| Lions Eye Glasses                 | \$ -                | \$ 41,021.13         | \$ 1,026.84         | \$ 39,994.29         |
| Lions Scholarship                 | -                   | 20,023.15            | 8,000.00            | 12,023.15            |
| Lions Scholarship                 | -                   | 81,994.52            | -                   | 81,994.52            |
| Larry Workman Scholarship         | -                   | 450,000.00           | -                   | 450,000.00           |
| Larry Workman Scholarship         | -                   | 18,255.24            | 10,000.00           | 8,255.24             |
| M.A. Furr Mathias                 | 15,742.94           | 47.36                | 47.36               | 15,742.94            |
| Robert Dagner Memorial            | 118.10              | 40.07                | -                   | 158.17               |
| Robert Dagner Memorial            | 13,223.00           | 39.78                | 39.78               | 13,223.00            |
| Robert Newcome Scholarship        | 1,021.34            | 2.62                 | -                   | 1,023.96             |
| Haldon B Ayars Scholarship        | 20,488.16           | 205.44               | 205.44              | 20,488.16            |
| Tim Fleigle Memorial              | 1,643.04            | 0.48                 | 4.00                | 1,639.52             |
| Tim Fleigle Memorial              | 4,479.61            | 4.48                 | -                   | 4,484.09             |
| MJ Corby Scholarship              | 1,413.09            | 0.32                 | 0.32                | 1,413.09             |
| MJ Corby Scholarship              | 5,555.00            | 157.92               | 500.00              | 5,212.92             |
| Moweaqua Rotary Scholarship       | 4,774.92            | 20.56                | 1,000.00            | 3,795.48             |
| Moweaqua Ambulance Scholarship    | 13,754.51           | 55.69                | 500.00              | 13,310.20            |
| <b>Total Student Scholarships</b> | <u>\$ 82,213.71</u> | <u>\$ 611,868.76</u> | <u>\$ 21,323.74</u> | <u>\$ 672,758.73</u> |

Organizations:

High School:

|                      |              |             |             |              |
|----------------------|--------------|-------------|-------------|--------------|
| Art Club             | \$ 15,662.21 | \$ 3,947.96 | \$ 7,785.97 | \$ 11,824.20 |
| Memorial Donations   | 10,623.57    | -           | 10,623.57   | -            |
| Athletic Tournament  | 2,319.12     | 5,525.00    | 5,222.87    | 2,621.25     |
| Band Club            | 2,501.14     | -           | -           | 2,501.14     |
| Band Trip            | 10,190.80    | -           | -           | 10,190.80    |
| Bass Fishing         | -            | 5,252.24    | 3,092.00    | 2,160.24     |
| Baseball             | 10,044.46    | 8,769.99    | 9,617.76    | 9,196.69     |
| Boys Basketball      | 2,637.70     | 14,380.00   | 14,331.12   | 2,686.58     |
| Cameo                | 1,160.11     | 1,434.35    | 1,262.02    | 1,332.44     |
| Cheer                | 2,381.73     | 1,600.00    | 1,101.74    | 2,879.99     |
| Chorus               | 513.23       | 3,064.07    | 2,098.00    | 1,479.30     |
| Class of 2025        | 12,713.68    | 8,762.24    | 7,282.98    | 14,192.94    |
| Class of 2028        | 5,238.21     | 3,737.00    | 5,095.90    | 3,879.31     |
| Class of 2027        | 4,901.26     | 7,438.38    | 3,427.14    | 8,912.50     |
| Class of 2026        | 2,231.98     | 8,599.19    | 3,251.44    | 7,579.73     |
| Concessions          | 7,511.00     | 17,918.93   | 24,649.42   | 780.51       |
| Cross Country        | 156.16       | 128.00      | 133.00      | 151.16       |
| Drama                | 92.36        | -           | -           | 92.36        |
| FFA                  | 19,569.45    | 62,097.23   | 58,353.18   | 23,313.50    |
| FCLA                 | 469.98       | 2,319.26    | 1,630.78    | 1,158.46     |
| Football             | 2,849.80     | 8,810.99    | 10,129.67   | 1,531.12     |
| General Activities   | 6,856.26     | 22,378.11   | 14,483.02   | 14,751.35    |
| Girls Track          | 574.07       | 2,882.00    | 2,365.69    | 1,090.38     |
| Softball             | 135.32       | -           | -           | 135.32       |
| Volleyball           | 2,835.50     | 750.00      | 1,791.79    | 1,793.71     |
| Girls Basketball     | 5,612.34     | 1,715.00    | 6,327.89    | 999.45       |
| FFA Scholarship Fund | 4,550.00     | 2,075.00    | 1,500.00    | 5,125.00     |
| Jazz Band            | 1,276.01     | -           | -           | 1,276.01     |

Reference should be made to auditor's report regarding this information.

CENTRAL A&M COMMUNITY UNIT SCHOOL DISTRICT NO. 21  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
ACTIVITY FUNDS (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

|                                               | Balance<br>June 30, 2023 | Receipts             | Disbursements        | Balance<br>June 30, 2024 |
|-----------------------------------------------|--------------------------|----------------------|----------------------|--------------------------|
| Library                                       | 1,229.76                 | -                    | 798.47               | 431.29                   |
| Greenhouse                                    | 23,103.07                | 11,143.43            | 9,944.56             | 24,301.94                |
| Pom Pons                                      | 1,757.13                 | 1,584.06             | 1,662.13             | 1,679.06                 |
| Raidercon                                     | 684.45                   | 624.00               | 440.91               | 867.54                   |
| Raider Room                                   | 500.00                   | 300.00               | 119.98               | 680.02                   |
| SADD                                          | 4,949.21                 | 13,005.91            | 10,518.54            | 7,436.58                 |
| Scholastic Bowl                               | 442.23                   | 1,828.00             | 1,639.42             | 630.81                   |
| Science Club                                  | 40.10                    | -                    | -                    | 40.10                    |
| Spanish Club                                  | 1,250.84                 | 3,466.19             | 2,272.03             | 2,445.00                 |
| Student Council                               | 3,433.49                 | 6,982.82             | 4,796.13             | 5,620.18                 |
| Student Council Causes                        | 781.16                   | 655.00               | 224.00               | 1,212.16                 |
| Superhero Club                                | 90.00                    | -                    | -                    | 90.00                    |
| Mental Health                                 | 135.00                   | -                    | -                    | 135.00                   |
| Golf                                          | 2,427.12                 | -                    | 1,215.00             | 1,212.12                 |
| Yearbook                                      | 3,565.27                 | 3,029.50             | 467.34               | 6,127.43                 |
| Total High School                             | <u>\$ 179,996.28</u>     | <u>\$ 236,203.85</u> | <u>\$ 229,655.46</u> | <u>\$ 186,544.67</u>     |
| Junior High School:                           |                          |                      |                      |                          |
| 8th Grade                                     | \$ -                     | \$ 2,009.00          | \$ 1,509.00          | \$ 500.00                |
| Youth Basketball                              | -                        | 3,758.15             | 3,758.15             | -                        |
| General Activities                            | 52.57                    | 58.68                | 383.92               | (272.67)                 |
| Athletics                                     | (75.00)                  | 18,749.17            | 18,025.32            | 648.85                   |
| Yearbook                                      | 3,254.48                 | 199.00               | 317.10               | 3,136.38                 |
| Faculty KV Fund                               | 459.16                   | 676.70               | 890.36               | 245.50                   |
| Girls Basketball                              | 1,402.00                 | -                    | -                    | 1,402.00                 |
| Boys Basketball                               | 257.60                   | -                    | -                    | 257.60                   |
| Clothe-A-Kid                                  | 40.08                    | 150.00               | -                    | 190.08                   |
| Literary Club                                 | 1,243.91                 | 1,381.00             | 1,471.75             | 1,153.16                 |
| Library Club                                  | 872.34                   | 1,068.38             | 1,588.82             | 351.90                   |
| Band                                          | 585.17                   | -                    | -                    | 585.17                   |
| Baseball                                      | -                        | 622.76               | 602.70               | 20.06                    |
| MS Class Trips                                | 9,295.50                 | 27,356.07            | 26,194.84            | 10,456.73                |
| Environmental                                 | 392.47                   | -                    | -                    | 392.47                   |
| Concessions                                   | 778.40                   | 9,513.80             | 7,058.91             | 3,233.29                 |
| Student Council                               | 6,024.37                 | 8,584.39             | 8,647.37             | 5,961.39                 |
| Choral                                        | 549.60                   | 1,850.60             | 637.50               | 1,762.70                 |
| Shooting Contest                              | 100.00                   | 72.00                | -                    | 172.00                   |
| Softball                                      | 129.83                   | 62.00                | -                    | 191.83                   |
| Volleyball                                    | 776.73                   | -                    | 598.00               | 178.73                   |
| Pop Fund                                      | 749.04                   | 294.58               | 484.70               | 558.92                   |
| Scholastic Bowl                               | 419.64                   | 360.00               | 390.00               | 389.64                   |
| Teacher Account                               | 1,645.91                 | 1,728.43             | 2,312.47             | 1,061.87                 |
| Physical Education                            | 401.15                   | -                    | -                    | 401.15                   |
| Musical                                       | 5,594.24                 | -                    | 740.00               | 4,854.24                 |
| Music Trip Fund                               | 671.66                   | -                    | -                    | 671.66                   |
| Lego League                                   | 369.35                   | -                    | -                    | 369.35                   |
| Track                                         | 285.29                   | -                    | -                    | 285.29                   |
| Miscellaneous                                 | 47.85                    | 124.76               | 606.52               | (433.91)                 |
| Total Junior High                             | <u>\$ 36,323.34</u>      | <u>\$ 78,619.47</u>  | <u>\$ 76,217.43</u>  | <u>\$ 38,725.38</u>      |
| Grade Schools:                                |                          |                      |                      |                          |
| Bond                                          | \$ 8,557.35              | \$ 7,763.69          | \$ 12,407.07         | \$ 3,913.97              |
| Gregory                                       | 9,306.56                 | 9,736.53             | 15,886.03            | 3,157.06                 |
| Total Grade School                            | <u>\$ 17,863.91</u>      | <u>\$ 17,500.22</u>  | <u>\$ 28,293.10</u>  | <u>\$ 7,071.03</u>       |
| Total Organizations                           | <u>\$ 234,183.53</u>     | <u>\$ 332,323.54</u> | <u>\$ 334,165.99</u> | <u>\$ 232,341.08</u>     |
| TOTAL RESERVED STUDENT ACTIVITY FUND BALANCES | <u>\$ 316,397.24</u>     | <u>\$ 944,192.30</u> | <u>\$ 355,489.73</u> | <u>\$ 905,099.81</u>     |

Reference should be made to auditor's report regarding this information.

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: Central A & M CUD 21  
RCDT Number: 11087021026

|    | Description                                                                                      | Funct. No. | Actual Expenditures, Fiscal Year 2024 |                                       |               | Budgeted Expenditures, Fiscal Year 2025 |                                       |               |
|----|--------------------------------------------------------------------------------------------------|------------|---------------------------------------|---------------------------------------|---------------|-----------------------------------------|---------------------------------------|---------------|
|    |                                                                                                  |            | (10)<br>Educational Fund              | (20)<br>Operations & Maintenance Fund | (80)<br>Total | (10)<br>Educational Fund                | (20)<br>Operations & Maintenance Fund | (80)<br>Total |
| 1. | Executive Administration Services                                                                | 2320       | 153,814                               |                                       | 33,239        | 166,753                                 |                                       | 28,155        |
| 2. | Special Area Administration Services                                                             | 2330       | 0                                     |                                       | 0             | 0                                       |                                       | 0             |
| 3. | Other Support Services - School Administration                                                   | 2490       | 0                                     |                                       | 0             | 0                                       |                                       | 0             |
| 4. | Direction of Business Support Services                                                           | 2510       | 0                                     | 0                                     | 0             | 0                                       |                                       | 0             |
| 5. | Internal Services                                                                                | 2570       | 6,560                                 |                                       | 152           | 8,795                                   |                                       | 175           |
| 6. | Direction of Central Support Services                                                            | 2610       | 0                                     |                                       | 0             | 0                                       |                                       | 0             |
| 7. | Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                       |               |                                         |                                       |               |
| 8. | Totals                                                                                           |            | 160,374                               | 0                                     | 33,391        | 175,548                                 | 0                                     | 28,330        |
| 9. | Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)                           |            |                                       |                                       |               |                                         |                                       | 5%            |

CERTIFICATION

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

  
Signature of Superintendent  
Sacha Young

October 21, 2024  
Date

217-226-4042  
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.

Reference should be made to auditor's report regarding this information.



## 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.



Subaward &  
Subcontract  
Guidance

Indirect Cost Rate Plan

Column A, B, C, D below must be completed for each contract. Enter Column B without hyphens. Ex) 101000600

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

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

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|--------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------|
| Enter as shown here: ED-Instruction-Other                                      | 10-1000-600                              | Company Name                             | 500,000                                                                                                                                     | 25,000                                                            | 475,000                                                              |
| Ed Fund - Food Services - Purchased Services                                   | 10-2560-300                              | Aramark Educational Services             | 410,220                                                                                                                                     | 25,000                                                            | 385,220                                                              |
| Ed Fund - Educational Media Services - Purchased Services                      | 10-2200-300                              | Quality Network Solutions, LLC           | 74,220                                                                                                                                      | 25,000                                                            | 49,220                                                               |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
|                                                                                |                                          |                                          |                                                                                                                                             | 0                                                                 | 0                                                                    |
| Total                                                                          |                                          |                                          | 484,440                                                                                                                                     | 0                                                                 | 434,440                                                              |

| A                                                                                                                                                     |                                                                                                                | B | C | D | E | F |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---|---|---|---|---|
| <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b><br>School Code, Section 17-1.1 (Public Act 97-0357)<br>Fiscal Year Ending June 30, 2024               |                                                                                                                |   |   |   |   |   |
| Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years. |                                                                                                                |   |   |   |   |   |
| 1                                                                                                                                                     | 11-087-0210-26_AFR24 Central A & M CUD 21                                                                      |   |   |   |   |   |
| 2                                                                                                                                                     | Central A & M CUD 21                                                                                           |   |   |   |   |   |
| 3                                                                                                                                                     | 11087021026                                                                                                    |   |   |   |   |   |
| 4                                                                                                                                                     | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service. |   |   |   |   |   |
| 5                                                                                                                                                     | (Limit text to 200 characters, for additional space use line 33 and 38)                                        |   |   |   |   |   |
| 6                                                                                                                                                     |                                                                                                                |   |   |   |   |   |
| 7                                                                                                                                                     |                                                                                                                |   |   |   |   |   |
| 8                                                                                                                                                     |                                                                                                                |   |   |   |   |   |
| 9                                                                                                                                                     | Check box if this schedule is not applicable..... <input checked="" type="checkbox"/>                          |   |   |   |   |   |
| 10                                                                                                                                                    | Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget                                       |   |   |   |   |   |
| 11                                                                                                                                                    | Service or Function (Check all that apply)                                                                     |   |   |   |   |   |
| 12                                                                                                                                                    | Curriculum Planning                                                                                            |   |   |   |   |   |
| 13                                                                                                                                                    | Custodial Services                                                                                             |   |   |   |   |   |
| 14                                                                                                                                                    | Educational Shared Programs                                                                                    |   |   |   |   |   |
| 15                                                                                                                                                    | Employee Benefits                                                                                              |   |   |   |   |   |
| 16                                                                                                                                                    | Energy Purchasing                                                                                              |   |   |   |   |   |
| 17                                                                                                                                                    | Food Services                                                                                                  |   |   |   |   |   |
| 18                                                                                                                                                    | Grant Writing                                                                                                  |   |   |   |   |   |
| 19                                                                                                                                                    | Grounds Maintenance Services                                                                                   |   |   |   |   |   |
| 20                                                                                                                                                    | Insurance                                                                                                      |   |   |   |   |   |
| 21                                                                                                                                                    | Investment Pools                                                                                               |   |   |   |   |   |
| 22                                                                                                                                                    | Legal Services                                                                                                 |   |   |   |   |   |
| 23                                                                                                                                                    | Maintenance Services                                                                                           |   |   |   |   |   |
| 24                                                                                                                                                    | Personnel Recruitment                                                                                          |   |   |   |   |   |
| 25                                                                                                                                                    | Professional Development                                                                                       |   |   |   |   |   |
| 26                                                                                                                                                    | Shared Personnel                                                                                               |   |   |   |   |   |
| 27                                                                                                                                                    | Special Education Cooperatives                                                                                 |   |   |   |   |   |
| 28                                                                                                                                                    | STEM (science, technology, engineering and math) Program Offerings                                             |   |   |   |   |   |
| 29                                                                                                                                                    | Supply & Equipment Purchasing                                                                                  |   |   |   |   |   |
| 30                                                                                                                                                    | Technology Services                                                                                            |   |   |   |   |   |
| 31                                                                                                                                                    | Transportation                                                                                                 |   |   |   |   |   |
| 32                                                                                                                                                    | Vocational Education Cooperatives                                                                              |   |   |   |   |   |
| 33                                                                                                                                                    | All Other Joint/Cooperative Agreements                                                                         |   |   |   |   |   |
| 34                                                                                                                                                    | Other                                                                                                          |   |   |   |   |   |
| 35                                                                                                                                                    | Additional space for Column (D) - Barriers to Implementation:                                                  |   |   |   |   |   |
| 36                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 37                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 38                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 39                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 40                                                                                                                                                    | Additional space for Column (E) - Name of LEA:                                                                 |   |   |   |   |   |
| 41                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 42                                                                                                                                                    |                                                                                                                |   |   |   |   |   |
| 43                                                                                                                                                    |                                                                                                                |   |   |   |   |   |