

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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
Illinois School District/Joint Agreement
Annual Financial Report *
June 30, 2024

School District/Joint Agreement Information

(See instructions on the inside of this page.)

School District/Joint Agreement Number:
06016234016

County Name:

Cook

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

Ridgewood CHSD 234

Address:

7500 West Montrose Ave

City:

Norridge

Email Address:

Zip Code
60706

Accounting Basis:

CASH
 ACCRUAL

Certified Public Accountant Information

Name of Auditing Firm:
Baker Tilly US, LLP
Name of Audit Manager:
Joe Lightcap, CPA

Address:
1301 West 22nd Street, Suite 400

City: Oak Brook
State: IL
Zip Code: 60523

Phone Number: (630) 990-3131
Fax Number: (630) 990-0039

IL License Number (9 digit): 65033525
Expiration Date: 9/30/2027

Email Address: jlightcap@bakerilly.com

Filing Status:

Submit electronic AFR directly to ISBE via IVAS, School District Financial Reports system (for Auditor Use only)
Annual Financial Report (AFR) Instructions

0

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):

Dr. Jennifer Kelsall

Email Address:

jkelsall@ridenet.org

Telephone:

(708) 456-8238

Fax Number:
(708) 456-0342

Signature & Date:

 11-18-24

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100),
ISBE Form SD50-35/JA50-60 (07/24-version1)

06-016-2340-16_AFR24 Ridgewood CHSD 234

Annual Financial Report Questions 217-785-8779 or financet1@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):

Email Address:

Telephone:

Signature & Date:

Reviewed by Regional Superintendent/Cook ISC

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

West40 ISC#2 - Region 6

mklaisner@west40.org

(708) 449-4284

Fax (708) 449-4288

Signature & Date:



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 concerning legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).



Independent Auditors' Report on Supplementary Information

To the Board of Education of
Ridgewood High School District 234

We have audited the financial statements of the governmental activities and each major fund of Ridgewood High School District 234 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 8, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (SBE Form SD50-35/JA24), as of and for the year ended June 30, 2024, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information 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. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2024.

This report is intended solely for the information and use of the Board of Education, management of the Ridgewood High School District 234, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois
November 8, 2024

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

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					Assets-Liab	Acct Summary	Expenditures		Tax Sched	Short-Term Long-Term Debt	Rest Tax Levies-Tort Im	CARES CRSA App			Cap Outlay Disprac	PCTC-CEFP	Contracts Paid in CT	ICR Computation	Shared Outsourced Serv	AC	ITEMIZATION	REF	Option-Notes	Deficit AFR Sum Calc	AUDITCHECK	Single Audit and GATA Information	Appendix	

INSTRUCTIONS/REQUIREMENTS for School Districts/Joint Agreements

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

23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100)

- Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC-CEFP Tab)
- All errors must be explained in the itemization tab.
 Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically.
 The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures in IWAS.
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc
 - For embedding instructions see "Opinions & Notes" tab of this form
 - Note in Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.
- Submit Paper Copy of AFR with Signatures.
 a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor's signature.
 Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Publishing Standards" were utilized.
- Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).
 Approval may be provided up to and no later than December 15, annually.
 Note: The 1/29 due date is Monday, December 16th, 10:29 AM on the 16th, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm.
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding auditor's letter from the approved review program for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION CRITERIA PURSUANT TO THE ILLINOIS SCHOOL CODE (105 ILCS 5/12A-81)

- 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...
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...
18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit...
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes...
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 7/12/1995 (i.e. 00/00/0000)
22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20-3a (c) of the School Code...
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.

\$ 25,000.00

Empty box for providing reasons for other than unqualified opinion.

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 these 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: 8/30/2024

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

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

- Revenue Code (3100-5p Ed Private Facilities, 3120-5p Ed Regular Orphanage/Individual, 3500-Regular/Vocational Transportation, 3510-5p 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:

Baker Tilly US, LLP
Name of Audit Firm (print)

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

Debra M. Bickel
Signature of Audit Manager (not firm)

11/08/2024
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 - ec: .0150 for \$1.50)

Tax Year 2023 Equalized Assessed Valuation (EAV): 832,958,891

Educational Rate(s): 0.015327 + Operations & Maintenance: 0.002471 + Transportation: 0.000478 = Combined Total: 0.018280 Working Cash: 0.000001

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

B. Results of Operations *

Receipts/Revenues	Expenditures	Excess/(Deficiency)	Fund Balance
20,226,403	20,135,347	91,056	21,622,074

* 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 **

CPPT Notes	TAMS	TAMS	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	0	0	0	0
Total	0	0	0	0

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

D. Long-Term Debt

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

a. 6.9% for elementary and high school districts. 57,474,163

b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only) Outstanding: 511 14,250,000

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 Increase in EAV
<input type="checkbox"/>	Material Increase/Decrease in Enrollment
<input type="checkbox"/>	Address 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 (P/TAB)
<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)

Comments:

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

District Name: Ridgewood CHSD 234
District Code: 06016234016
County Name: Cook

1. Fund Balance to Revenue Ratio:								
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & 181)		Funds 10, 20, 40, 70 + (50 & 80 if negative)	Total	Ratio	Score	4		
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & 18)		Funds 10, 20, 40, & 70,	21,622,074.00	1.069	Weight	0.35		
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20	20,226,403.00		Value	1.40		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0.00					
2. Expenditures to Revenue Ratio:			Total	Ratio	Score	4		
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40	20,135,347.00	0.995	Adjustment	0		
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & 18)		Funds 10, 20, 40 & 70,	20,226,403.00		Weight	0.35		
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20	0.00	0	Value	1.40		
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)								
Possible Adjustment:								
3. Days Cash on Hand:			Total	Days	Score	4		
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & 15)		Funds 10, 20, 40 & 70	22,275,660.00	398.26	Weight	0.10		
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360	55,931.52		Value	0.40		
4. Percent of Short-Term Borrowing Maximum Remaining:			Total	Percent	Score	4		
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)		Funds 10, 20 & 40	0.00	100.00	Weight	0.10		
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates	12,942,515.25		Value	0.40		
5. Percent of Long-Term Debt Margin Remaining:			Total	Percent	Score	4		
Long-Term Debt Outstanding (P3, Cell H38)			14,250,000.00	75.20	Weight	0.10		
Total Long-Term Debt Allowed (P3, Cell H32)			57,474,163.48		Value	0.40		
			Total Profile Score:			4.00		*

Estimated 2025 Financial Profile Designation: RECOGNITION

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

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

A	Account Groups			
	B	L	M	N
ASSETS (Enter Whole Dollars)	Act. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1				
2				
3				
4				
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62				

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 #	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										
92										
93										
94	LOCAL SOURCES	15,331,554	2,531,617	3,265,995	441,808	636,719	72,165	24,762	265,425	585
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	1,232,481	50,000	192,589	0	0	0	0	0
97	FEDERAL SOURCES	4000	849,355	93,190	58,814	0	230,072	0	0	0
98	Total Direct Receipts/Revenues		17,413,390	2,674,807	3,324,809	634,397	302,237	24,762	265,425	585
99	Receipts/Revenues for "On Behalf" Payments ²	3998	4,168,228	0	0	0	0	0	0	0
100	Total Receipts/Revenues		21,581,618	2,674,807	3,324,809	634,397	302,237	24,762	265,425	585
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)									
102	Instruction	1000	12,623,413	2,053,142	550,848	211,084	661,332	0	255,594	0
103	Support Services	2000	4,348,801	0	0	188,824	0	0	0	0
104	Community Services	3000	42,211	0	0	623	0	0	0	0
105	Payments to Other Districts & Governmental Units	4000	989,360	0	0	0	0	0	0	0
106	Debt Service	5000	0	0	2,931,050	0	0	0	0	0
107	Total Direct Disbursements/Expenditures		18,003,785	2,053,142	550,848	400,531	661,332	0	255,594	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,168,228	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		22,172,013	2,053,142	550,848	400,531	661,332	0	255,594	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(590,395)	621,665	393,759	83,549	(359,095)	24,762	9,831	585
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)									
112	OTHER SOURCES OF FUNDS (7000)									
113	Total Other Sources of Funds	113	0	0	0	0	72,365	0	0	0
114	OTHER USES OF FUNDS (8000)									
115	Total Other Uses of Funds	115	0	0	72,365	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	(72,365)	0	72,365	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		15,953,607	4,299,881	2,554,061	1,231,745	713,162	680,964	676,410	477,231

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

1	A	B	C	D	E	F	G	H	I	J	K
2											
225	Federal Adult Education	4810	0	0	0	0	0	0	0	0	0
226	ARMA General State Aid - Educational Stabilization	4850	0	0	0	0	0	0	0	0	0
227	ARMA Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
228	ARMA Title I - Neglected/Private	4852	0	0	0	0	0	0	0	0	0
229	ARMA Title I - Demingville Private	4853	0	0	0	0	0	0	0	0	0
230	ARMA Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
231	ARMA Title I - School Improvement (Section 1003B)	4855	0	0	0	0	0	0	0	0	0
232	ARMA Title I - Part B - Frenchville	4856	0	0	0	0	0	0	0	0	0
233	ARMA Title I - Part B - Snow-Through	4857	0	0	0	0	0	0	0	0	0
234	ARMA Title II - Technology Formula	4858	0	0	0	0	0	0	0	0	0
235	ARMA Title II - Technology Competitive	4861	0	0	0	0	0	0	0	0	0
236	ARMA Title II - Technology Competitive	4862	0	0	0	0	0	0	0	0	0
237	ARMA Title II - Career/Technical Education	4863	0	0	0	0	0	0	0	0	0
238	ARMA Child Nutrition Equipment Assistance	4864	0	0	0	0	0	0	0	0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
243	Build America Bond Interest Fundsettlements	4869	0	0	58,814	0	0	0	0	0	0
244	ARMA - General State Aid - Other Gov. Services Stabilization	4870	0	0	0	0	0	0	0	0	0
245	Other ARMA Funds - II	4871	0	0	0	0	0	0	0	0	0
246	Other ARMA Funds - III	4872	0	0	0	0	0	0	0	0	0
247	Other ARMA Funds - IV	4873	0	0	0	0	0	0	0	0	0
248	Other ARMA Funds - V	4874	0	0	0	0	0	0	0	0	0
249	ARMA Early Childhood	4875	0	0	0	0	0	0	0	0	0
250	Other ARMA Funds VII	4876	0	0	0	0	0	0	0	0	0
251	Other ARMA Funds VIII	4877	0	0	0	0	0	0	0	0	0
252	Other ARMA Funds IX	4878	0	0	0	0	0	0	0	0	0
253	Other ARMA Funds X	4879	0	0	0	0	0	0	0	0	0
254	Other ARMA Funds Ed Job Training Program	4880	0	0	0	0	0	0	0	0	0
255	Total Stimulus Programs	58,814	0	0	0	0	0	0	0	0	0
256	Base to the Top Program	4901	0	0	0	0	0	0	0	0	0
257	Base to the Top - Practical Expansion Grant	4902	0	0	0	0	0	0	0	0	0
258	Title III - Immigrant Education Program (IEP)	4905	7,300	0	0	0	0	0	0	0	0
259	Title III - Immigrant Education Program - Limited English Proficiency (LEP)	4909	15,125	0	0	0	0	0	0	0	0
260	Mckinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
261	Title II - Career/Technical Education Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
262	Title II - Teacher Quality	4932	35,077	0	0	0	0	0	0	0	0
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0	0	0	0	0	0	0	0
264	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
265	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
266	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
267	Medicaid Matching Funds - Administrative Outreach	4991	40,387	0	0	0	0	0	0	0	0
268	Medicaid Matching Funds - Fee for Service Program	4992	141,799	0	0	0	0	0	0	0	0
269	Other Restricted Grants/In-Kind Received from the Federal Gov. (Tru the State)	4998	151,808	0	0	0	0	0	0	0	0
270	Total Restricted Grants/In-Kind Received from the Federal Gov. (Tru the State)	849,385	93,180	0	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	849,385	93,180	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (Without Student Activity Funds 1799)	16,892,437	2,674,807	2,674,807	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (With Student Activity Funds 1799)	17,413,980	2,674,807	2,674,807	3,374,609	58,814	0	0	0	0	0

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
10 - EDUCATIONAL FUND (ED)	1000	4,415,513	590,216	402,721	306,930	236,509	679	0	0	5,952,568	6,345,574
4 INSTRUCTION (ED)	1100	4,415,513	590,216	402,721	306,930	236,509	679	0	0	5,952,568	6,345,574
5 Regular Programs	1115	0	0	0	0	0	0	0	0	0	0
6 Tuition Payment to Charter Schools	1125	0	0	0	0	0	0	0	0	0	0
7 Pre-K Programs	1200	2,059,492	301,648	152,946	10,442	19,428	0	0	0	2,543,956	2,708,798
8 Special Education Programs (Functions 1200-1220)	1225	0	0	0	0	0	0	0	0	0	0
9 Special Education Programs Pre-K	1250	58,496	17,663	0	0	0	0	0	0	76,159	56,996
10 Remedial and Supplemental Programs K-12	1275	0	0	0	0	0	0	0	0	0	0
11 Remedial and Supplemental Programs Pre-K	1300	0	0	0	0	0	0	0	0	0	0
12 Adult/Continuing Education Programs	1400	427,742	54,341	23,252	53,645	45,697	0	0	0	604,677	567,505
13 CTE Programs	1500	900,691	30,744	116,359	36,655	39,007	22,954	0	0	1,146,325	1,166,325
14 Intercolastic Programs	1600	14,051	157	0	104	0	0	0	0	14,312	42,785
15 Summer School Programs	1650	0	0	0	0	0	0	0	0	0	0
16 Gifted Programs	1700	18,915	237	0	0	0	0	0	0	19,152	22,465
17 Over's Education Programs	1800	330,906	54,272	0	0	0	0	0	0	385,178	319,200
18 Bilingual Programs	1900	274,299	33,846	0	583	0	0	0	0	308,728	329,150
19 Tuant Alternative & Optional Programs	1910	0	0	0	0	0	0	0	0	0	0
20 Pre-K Programs - Private Tuition	1911	0	0	0	0	0	73,921	0	0	73,921	50,000
21 Regular K-12 Programs - Private Tuition	1912	0	0	0	0	0	917,564	0	0	917,564	500,000
22 Special Education Programs K-12 - Private Tuition	1913	0	0	0	0	0	0	0	0	0	0
23 Special Education Programs Pre-K - Tuition	1914	0	0	0	0	0	0	0	0	0	0
24 Remedial/Supplemental Programs K-12 - Private Tuition	1915	0	0	0	0	0	0	0	0	0	0
25 Remedial/Supplemental Programs Pre-K - Private Tuition	1916	0	0	0	0	0	0	0	0	0	0
26 Adult/Continuing Education Programs - Private Tuition	1917	0	0	0	0	0	0	0	0	0	0
27 CTE Programs - Private Tuition	1918	0	0	0	0	0	0	0	0	0	0
28 Intercolastic Programs - Private Tuition	1919	0	0	0	0	0	0	0	0	0	0
29 Summer School Programs - Private Tuition	1920	0	0	0	0	0	108,360	0	0	108,360	65,000
30 Gifted Programs - Private Tuition	1921	0	0	0	0	0	0	0	0	0	0
31 Bilingual Programs - Private Tuition	1922	0	0	0	0	0	0	0	0	0	0
32 Tuant Alternative/Optional Ed Progran - Private Tuition	1999	0	0	0	0	0	0	0	0	0	0
33 Student Activity Fund Expenditures	1000	8,500,105	1,083,124	695,278	408,359	340,641	1,123,478	0	0	12,150,985	12,173,798
34 Total Instruction ²⁰ (Without Student Activity Funds)	1000	8,500,105	1,083,124	695,278	408,359	340,641	1,595,906	0	0	12,623,413	12,173,798
35 Total Instruction ²⁰ (With Student Activity Funds)	1000	8,500,105	1,083,124	695,278	408,359	340,641	1,595,906	0	0	12,623,413	12,173,798
36 SUPPORT SERVICES (ED)	2000	0	0	0	0	0	0	0	0	0	0
37 SUPPORT SERVICES - PUPILS	2110	353,404	32,047	750	187	0	0	0	0	386,388	496,175
38 Attendance & Social Work Services	2120	524,827	59,220	1,514	627	0	0	0	0	586,188	668,372
39 Guidance Services	2130	88,748	4,500	17	1,906	0	0	0	0	95,171	95,230
40 Health Services	2140	0	0	0	0	0	0	0	0	0	0
41 Psychological Services	2150	84,763	22,305	0	0	0	0	0	0	107,068	99,433
42 Speech Pathology & Audiology Services	2190	184,271	18,735	660	10,042	0	0	0	0	213,708	323,633
43 Other Support Services - Pupils (Describe & Itemize)	2100	1,236,013	136,807	4,660	12,762	0	0	0	0	1,390,242	1,682,843
44 Total Support Services - Pupils	2210	1,524	193	18,143	0	0	0	0	0	19,860	24,500
45 SUPPORT SERVICES - INSTRUCTIONAL STAFF	2220	282,611	61,990	8,304	52,952	0	0	0	0	405,857	452,575
46 Improvement of Instruction Services	2230	0	0	15,173	0	0	0	0	0	15,173	0
47 Educational Media Services	2200	284,135	62,183	41,620	52,952	0	0	0	0	440,890	477,075
48 Assessment & Testing	2310	49,359	5,728	151,673	5,443	0	17,984	0	0	230,187	214,500
49 Total Support Services - Instructional Staff	2320	302,044	82,467	5,382	(6,627)	0	4,013	0	0	387,279	363,900
50 SUPPORT SERVICES - GENERAL ADMINISTRATION	2330	0	0	0	0	0	0	0	0	0	0
51 Board of Education Services	2361	0	0	0	0	0	0	0	0	0	0
52 Executive Administration Services	2361	0	0	0	0	0	0	0	0	0	0
53 Special Area Administration Services	2365	0	0	0	0	0	0	0	0	0	0
54 Tort Immunity Services	2900	351,403	88,195	157,055	(1,184)	0	21,997	0	0	617,465	578,400
55 Total Support Services - General Administration	2900	351,403	88,195	157,055	(1,184)	0	21,997	0	0	617,465	578,400

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 #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
56	Office of the Principal Services	2610	412,806	81,946	29,752	165	0	628	0	0	525,297	598,834
57	Other Support Services - School Admin (Describe & Itemize)	2490	118,818	21,012	9,411	62	0	0	0	0	149,303	126,888
58	Total Support Services - School Administration	2400	531,624	102,958	39,163	227	0	628	0	0	674,600	725,722
59												
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	239,771	37,284	2,790	(927)	0	2,335	0	0	281,253	267,950
62	Fiscal Services	2520	79,011	4,574	7,640	10,580	0	0	0	0	101,805	107,592
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	587,238	853	3,179	0	0	0	591,270	457,500
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	318,782	41,858	597,668	10,506	3,179	2,335	0	0	974,268	833,042
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	65,845	4,563	27,965	229	0	1,309	0	0	95,911	84,791
72	Staff Services	2640	0	0	2,924	0	0	0	0	0	2,924	5,000
73	Data Processing Services	2660	110,896	23,612	13,932	0	0	0	0	0	148,440	170,205
74	Total Support Services - Central	2600	176,741	28,175	44,821	229	0	1,309	0	0	251,275	259,996
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	2,898,698	460,176	884,587	75,492	3,179	26,469	0	0	4,348,801	4,557,078
77	COMMUNITY SERVICES (ED)	9000	37,772	3,853	0	585	0	0	0	0	42,211	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110	0	0	0	0	0	49,035	0	0	49,035	150,000
81	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0	0
82	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
83	Payments for CTE Programs	4140	0	0	0	0	0	30,593	0	0	30,593	16,000
84	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
85	Other Payments to In-State Govt Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	40,000
86	Total Payments to Other Govt Units (In-State)	4100	0	0	0	0	0	79,628	0	0	79,628	206,000
87	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0	0
88	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0	0
90	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0	0
91	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0	0
92	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0	0
93	Other Payments to In-State Govt Units	4290	0	0	0	0	0	0	0	0	0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200	0	0	0	0	0	909,732	0	0	909,732	1,000,000
95	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0	0
96	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	0	0	0	0	0	0	0	0	0
98	Payments for CTE Programs - Transfers	4340	0	0	0	0	0	0	0	0	0	0
99	Payments for Community College Program - Transfers	4370	0	0	0	0	0	0	0	0	0	0
100	Payments for Other Programs - Transfers	4380	0	0	0	0	0	0	0	0	0	0
101	Other Payments to In-State Govt Units - Transfers	4390	0	0	0	0	0	0	0	0	0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4300	0	0	0	0	0	0	0	0	0	0
103	Payments to Other Govt Units (Out-of-State)	4400	0	0	0	0	0	889,360	0	0	889,360	1,206,000
104	Total Payments to Other Govt Units	4000	0	0	0	0	0	889,360	0	0	889,360	1,206,000

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2												
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										0
108	Tax Anticipation Notes	5120										0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100										0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000										0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										100,000
116	Total Direct Disbursements/Expenditures (Without Student Activity Funds 1999)		11,436,575	1,547,153	1,580,265	484,437	343,820	2,139,107	0	0	17,531,357	18,036,876
117	Total Direct Disbursements/Expenditures (With Student Activity Funds 1999)		11,436,575	1,547,153	1,580,265	484,437	343,820	2,611,535	0	0	18,003,785	18,036,876
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (Without Student Activity Funds 1999)										(638,920)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (With Student Activity Funds 1999)										(590,395)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	34,483	3,255	0	0	0	0	0	0	37,738	73,468
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	784,322	129,571	316,831	491,466	293,214	0	0	0	2,015,404	3,059,664
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560	0	0	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	818,805	132,826	316,831	491,466	293,214	0	0	0	2,053,142	3,133,132
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	818,805	132,826	316,831	491,466	293,214	0	0	0	2,053,142	3,133,132
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0				0		0	0
138	Payments for Special Education Programs	4120			0				0		0	0
139	Payments for CTE Programs	4140			0				0		0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0		0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0				0		0	0
142	Payments to Other Govt. Units (Out of State)	4400			0				0		0	0
143	Total Payments to Other Govt. Units	4000			0				0		0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110										0
147	Tax Anticipation Notes	5120										0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
149	State Aid Anticipation Certificates	5140										0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
151	Total Debt Service - Interest on Short-Term Debt	5100										0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										0
153	Total Debt Services	5000										0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										30,000
155	Total Direct Disbursements/Expenditures		818,805	132,826	316,831	491,466	293,214	0	0	0	2,053,142	3,163,132
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										521,655	

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 #										
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	DEBT SERVICES - OTHER (Describe & Itemize)	5400	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211		5400						0			0	0
212	Total Debt Services	5000						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
2	PROVISION FOR CONTINGENCES (TR)	6000	0	0	550,848	0	0	0	0	0	550,848	0
213	Total Disbursements/ Expenditures										83,549	581,000
214	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
215												
216												
217												
218	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
219	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		62,747							62,747	83,090
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		81,646							81,646	110,050
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		771							771	512
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		6,053							6,053	6,095
227	Intercholastic Programs	1500		42,974							42,974	44,500
228	Summer School Programs	1600		409							409	365
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		274							274	760
231	Bilingual Programs	1800		7,738							7,738	2,147
232	Treasur Alternative & Optional Programs	1900		8,472							8,472	8,000
233	Total Instruction	1000		211,084							211,084	255,519
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		7,754							7,754	8,562
237	Guidance Services	2120		12,337							12,337	13,400
238	Health Services	2130		7,853							7,853	8,200
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		1,168							1,168	1,050
241	Other Support Services - Pupils (Describe & Itemize)	2190		15,103							15,103	14,700
242	Total Support Services - Pupils	2100		44,215							44,215	45,912
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		36							36	50
245	Educational Media Services	2220		15,581							15,581	15,860
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		15,617							15,617	15,910
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,050							2,050	2,050
250	Executive Administration Services	2320		10,345							10,345	10,700
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		12,395							12,395	12,750
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		17,413							17,413	17,335
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,661							1,661	1,600
258	Total Support Services - School Administration	2400		19,074							19,074	18,935

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies) (Column B - C)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy) (Column E - C)
3						
4	Educational	12,327,786	6,348,186	5,979,600	12,766,421	6,418,235
5	Operations & Maintenance	1,981,701	1,023,562	958,139	2,058,418	1,034,856
6	Debt Services **	3,193,360	1,632,328	1,561,032	3,282,668	1,650,340
7	Transportation	396,740	197,996	198,744	398,176	200,180
8	Municipal Retirement	303,460	159,196	144,264	320,148	160,952
9	Capital Improvements	0	0	0	0	0
10	Working Cash	539	271	268	544	273
11	Tort Immunity	248,626	130,281	118,345	261,999	131,718
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	650,294	324,483	325,811	652,547	328,064
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	303,460	159,196	144,264	320,148	160,952
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	19,405,966	9,975,499	9,430,467	20,061,069	10,085,570
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												
A	B	C	D	E	F	G	H	I	J			
Description (Enter whole dollars)	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	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				
SCHEDULE OF LONG-TERM DEBT												
1	Part A - GASB 87 Lessee Only											
2	COOPERATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (PPRT)	7,205,000	0	0	0	0	7,205,000	5,913,631				
3	Total COOPERATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (PPRT)	7,205,000	0	0	0	0	7,205,000	5,913,631				
4	Part B - Other Long-Term Debt											
5	Refunding of G.O. Bonds 2016	6,425,000	0	0	0	0	6,425,000	1,227,048				
6	Refunding of G.O. Bonds 2017	9,090,000	0	0	0	0	9,090,000	4,555,260				
7	Refunding of G.O. Bonds 2019	0	0	0	0	0	0	0				
8	Total Part B - Other Long-Term Debt	15,515,000	0	0	0	0	15,515,000	5,782,308				
9	Total Long-Term Debt	22,720,000	0	0	0	0	22,720,000	11,695,939				
10	Other - (Describe & Itemize)	0	0	0	0	0	0	0				
11	Total TAWs	0	0	0	0	0	0	0				
12	TEACHERS/EMPLOYEES' CREDITS (T/EC)	0	0	0	0	0	0	0				
13	Total T/EC (Educational, Operations & Maintenance, & Transportation Funds)	0	0	0	0	0	0	0				
14	General State Aid/Excess-State Funding Anticipation Certificates	0	0	0	0	0	0	0				
15	Total (All Funds)	0	0	0	0	0	0	0				
16	OTHER SHORT-TERM BORROWING	0	0	0	0	0	0	0				
17	Total Other Short-Term Borrowing (Describe & Itemize)	0	0	0	0	0	0	0				
18	Part A - GASB 87 Lessee Only											
19	Outstanding Beginning July 1, 2023	0	0	0	0	0	0	0				
20	Issued July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
21	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
22	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
23	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
24	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
25	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
26	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
27	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
28	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
29	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
30	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
31	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
32	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
33	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
34	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
35	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
36	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
37	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
38	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
39	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
40	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
41	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
42	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
43	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
44	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
45	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
46	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
47	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
48	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
49	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
50	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
51	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
52	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
53	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
54	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
55	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
56	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
57	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
58	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
59	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
60	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
61	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
62	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
63	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
64	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
65	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
66	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
67	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
68	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
69	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
70	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
71	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				
72	Any differences (Describe and Itemize)	0	0	0	0	0	0	0				
73	Retired July 1, 2023 thru June 30, 2024	0	0	0	0	0	0	0				
74	Outstanding Ending June 30, 2024	0	0	0	0	0	0	0				
75	Amount to be Provided for Payment on Long-Term Debt	0	0	0	0	0	0	0				

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds

4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds

7. Other
8. Other
9. Other
10. Other
11. Other
12. Other

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2023						467,400	0			
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	248,626				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	16,799				4,200
7	Drivers' Education Fees					10-1970					
8	School Facility Occupation Tax Proceeds					30 or 60-1983					9,575
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)						0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						265,425	0	0	0	13,775
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					13,775
15	Facilities Acquisition & Construction Services					20 or 60-2590					
16	Tort Immunity Services					80	255,594				
17	DEBT SERVICE:										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5900					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services										0
22	Other Disbursements (Describe & Itemize)										
23	Total Disbursements						255,594	0	0	0	13,775
24	Ending Cash Basis Fund Balance as of June 30, 2024						477,231	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	477,231	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entry established an insurance reserve pursuant to 745 ILCS 10/9-1093?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	255,594				
34						Total Reserve Remaining:	477,231				
35	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.</i>										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						255,594				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						0				OK
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1.006/7										

CARES, CRRSA, and ARP SCHEDULE - FY 2024

Please read schedule instructions before completing.

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024 Yes No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.

Line	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Act #	Revenue Section A											Total
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(90)		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
11	ESSEN II (only) [CRRSA Act] [FRIS SUBPROGRAM CODE: EG, SE, PM, CP, D2, HT, ST, DA]	4991											0	
12	ESSEN III (only) [ARP] [FRIS SUBPROGRAM CODE: EG, CO, CI, D3, EA, ES, PM, D2, HT, LS, TR, TR, 4A, 4B, 4C, 7A]	4991											0	
13	GERE II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, HC, JK, JL]	4991											0	
14	GERE II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, HC, JK, JL]	4991											0	
15	ARP DECA (ARP) [FRIS SUBPROGRAM CODE: IO, EI, PS, CE]	4998											0	
16	ARP HEMETSA I (ARP) [FRIS SUBPROGRAM CODE: HM, HI]	4998											0	
17	CHRS (Concurrent State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, FS, AS, SW]	4998											0	
18	Other CARES Act Revenue (not accounted for above) [Describe on termination tab]	4998											0	
19	Other CRRSA Revenue (not accounted for above) [Describe on termination tab]	4998											0	
20	Other ARP Revenue (not accounted for above) [Describe on termination tab]	4998											0	
21	Total Revenue Section A		0	0	0	0	0	0	0	0	0	0	0	

Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.

Line	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Act #	Revenue Section B											Total
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(90)		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety			
25	ESSEN II (only) [CRRSA Act] [FRIS SUBPROGRAM CODE: EG, SE, PM, CP, D2, HT, ST, DA]	4991											0	
26	GERE II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, HC, JK, JL]	4991											0	
27	ESSEN III (only) [ARP] [FRIS SUBPROGRAM CODE: EG, CO, CI, D3, EA, ES, PM, 4A, 4B, 4C, 7A]	4991											0	
28	ARP DECA (ARP) [FRIS SUBPROGRAM CODE: IO, EI, PS, CE]	4998	151,608	93,150				230,072					475,070	
29	ARP HEMETSA I (ARP) [FRIS SUBPROGRAM CODE: HM, HI]	4998											0	
30	ARP HEMETSA I (ARP) [FRIS SUBPROGRAM CODE: HM, HI]	4998											0	

Click below for schedule instructions
SCHEDULE INSTRUCTIONS

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

A	B	C	D	E	F	G	H	I	J	K	L
Expenditure Section D:			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
GEER II EXPENDITURES (CRSA)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
101	1000										0
102	2000										0
103											0
104											0
105											0
106											0
107											0
108											0
109											0
110											0
111											0
112											0
113											0
114											0
115											0
116											0
117											0
118											0
119											0
120											0
121											0
122											0
123											0
124											0
125											0
126											0
127											0
128											0
129											0
130											0
131											0
132											0
133											0
134											0
FUNCTION			DISBURSEMENTS								
ESSER III EXPENDITURES (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
121	1000				72,946	69,292	306,266				142,138
122	2000			6,500	30,048		306,266				352,882
126	2300						306,266				306,266
127	2340				16,996						16,996
129	2360										0
131	1000					69,292					69,292
132	2000										0
134	Total Technology				0	69,292	0		0		69,292

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

FUNCTION	DISBURSEMENTS										Total Expenditures
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total		
Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)										
137	FUNCTION										
138	1. List the total expenditures for the functions 1000 and 2000 below										
139	INSTRUCTION total Expenditures										
140	SUPPLIES SERVICES Total Expenditures										
141	1000										
142	2000										
143	2. List the specific expenditures in Equities: 2530, 2540, & 2560 below (these expenditures are also included in function 2000 above)										
144	Furniture Acquisition and Construction Services (Total)										
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
146	FOOD SERVICES (Total)										
147	2530										
148	2540										
149	2560										
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 2000)										
151	TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in function 2000)										
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)										
153	Total Technology										
154	0										
155	0										
156	0										
157	0										
158	FUNCTION										
159	1. List the total expenditures for the functions 1000 and 2000 below										
160	INSTRUCTION total Expenditures										
161	SUPPLIES SERVICES Total Expenditures										
162	2000										
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
163	Furniture Acquisition and Construction Services (Total)										
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)										
165	FOOD SERVICES (Total)										
166	2530										
167	2540										
168	2560										
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above)										
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in function 2000)										
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in function 2000)										
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)										
170	Total Technology										
	0										
	0										
	0										
	0										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0						0
4	Land	220										
5	Non-Depreciable Land	221	596,046			596,046						596,046
6	Depreciable Land	222				0						0
7	Buildings	230										
8	Permanent Buildings	231	78,796,439	8,600		78,805,039	50	22,358,217	1,576,101		23,934,318	54,870,721
9	Temporary Buildings	232				0	20		0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	5,320,050			5,320,050	20	4,154,589	266,003		4,420,592	899,458
11	Capitalized Equipment	250										
12	10 Yr. Schedule	251	8,559,450	637,430	4,995	9,191,885	10	8,559,450	637,430	836,149	8,360,731	831,154
13	5 Yr. Schedule	252				0	5		0		0	0
14	3 Yr. Schedule	253				0	3		0		0	0
15	Construction in Progress	260		451,791		451,791	-					451,791
16	Total Capital Assets	200	93,271,985	1,097,821	4,995	94,364,811		35,072,256	2,479,534	836,149	36,715,641	57,649,170
17	Non-Capitalized Equipment	700				0						
18	Allowable Depreciation								2,479,534	0		

A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEP)/PER CAPITA TUITION CHARGE (PCT) COMPUTATIONS (FY23 - 2024)					
2	The schedule is provided for the school district only.					
3	Fund	Account No.	TYPE		Amount	
4	Expenditures 15-24, K29, C41	Capital Outlay	+		0	
54	Fund	Expenditures 15-24, K29, C41	Non-Capitalized Equipment		5,134,934	
55	Fund				11,583,728	
56					820,148	
57					22,449,422	
58	9 Month ADA from Average Billly Attendance - Student Information System (SIS) in WMS-Preliminary ADA 2023-2024					
59	Estimated OEP (Line 57 divided by Line 58)					
60						

Total Deductions for OBP Computations (Sum of Lines 18 - 55)
 Total Operating Expenses Regular K-12 (Line 54 minus Line 56)
 Total Operating Expenses Regular K-12 in WMS-Preliminary ADA 2023-2024
 Estimated OEP (Line 57 divided by Line 58)

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>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.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *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 -2840)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
20	Support Services:	1000		12,021,428		12,021,428		12,021,428
21	Pupil	2100		1,434,457		1,434,457		1,434,457
22	Instructional Staff	2200		456,507		456,507		456,507
23	General Admin.	2300		885,455		885,455		885,455
24	School Admin.	2400		693,674		693,674		693,674
25	Business:							
26	Direction of Business Spt. Srv.	2510	292,754	37,738	292,754	37,738	292,754	37,738
27	Fiscal Services	2520	108,860	0	108,860	0	108,860	0
28	Oper. & Maint. Plant Services	2540		1,786,255		1,786,255		1,786,255
29	Pupil Transportation	2550		550,848		550,848		550,848
30	Food Services	2560		(3,179)		(3,179)		(3,179)
31	Internal Services	2570	0	0	0	0	0	0
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		0
35	Information Services	2630		105,789		105,789		105,789
36	Staff Services	2640	2,924	0	2,924	0	2,924	0
37	Data Processing Services	2660	157,464	0	157,464	0	157,464	0
38	Other:	2900		0		0		0
39	Community Services	3000		42,834		42,834		42,834
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(808,271)		(808,271)		(808,271)
41	Total		562,002	17,203,535	2,348,257	15,417,280		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	562,002	Total Indirect Costs:	2,348,257		
44			Total Direct Costs:	17,203,535	Total Direct Costs:	15,417,280		
45				= 3.27%		= 15.23%		

ESTIMATED INDIRECT COST DATA

48	A	B	C	D	E	F	G	H
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A	B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2024					
		Ridgewood CHSD 234 06016234016		06-016-2340-16_AFR24 Ridgewood CHSD 234	
1					
2					
3					
4					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.				
6					
7					
8	Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget				
10	Service or Function (Check all that apply)				
11	Curriculum Planning				Barriers to Implementation
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits	X	X	X	Illinois Energy Consortium
15	Energy Purchasing				
16	Food Services				DVR, West 40 ISC
17	Grant Writing	X	X	X	
18	Grounds Maintenance Services				
19	Insurance	X	X	X	CLIC
20	Investment Pools	X	X	X	Illinois School District Liquid Asset Fund (ISDLAF)
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment	X	X	X	LASEC
24	Professional Development				
25	Shared Personnel	X	X	X	LASEC
26	Special Education Cooperatives	X	X	X	DVR
27	STEM (science, technology, engineering and math) Program Offerings	X	X	X	Local Govt Paper Cooperative, IPA, IBID
28	Supply & Equipment Purchasing	X	X	X	
29	Technology Services	X	X	X	LASEC
30	Transportation	X	X	X	DVR, Triton College
31	Vocational Education Cooperatives	X	X	X	IASB, IASA, IASBO, Norridge Police
32	All Other Joint/Cooperative Agreements	X	X	X	
33	Other				
34	Additional space for Column (D) - Barriers to Implementation:				
35					
36					
37					
38					
39					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

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

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

School District Name: Ridgewood CHSD 234
 RCDT Number: 06016234016

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025			Total
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	
1. Executive Administration Services	2320	387,279		0	422,100		0	422,100
2. Special Area Administration Services	2330	0		0	0		0	0
3. Other Support Services - School Administration	2490	149,303		0	141,438		0	141,438
4. Direction of Business Support Services	2510	281,253	37,738	0	267,950	45,218	0	313,168
5. Internal Services	2570	0		0	0		0	0
6. Direction of Central Support Services	2610	0		0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0				0
8. Totals		817,835	37,738	0	855,573	831,488	45,218	876,706
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)								2%

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.

Thomas Parrillo
 Signature of Superintendent
 Thomas Parrillo
 Contact Name (for questions)

11-18-24
 Date
 708-697-5535
 Contact Telephone Number

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

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

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

- | | |
|--|---|
| 1. Page 11, Row 78 Admissions - Other | Fall musical and spring play tickets |
| 2. Page 11, Row 81 Other District/School Activity Revenue | Miscellaneous revenue for parking permits |
| 3. Page 12, Row 108 Other Local Fees | DHS fees for case services |
| 4. Page 12, Row 109 Other Local Revenues | Miscellaneous revenue for refunds |
| 5. Page 13, Row 170 Other Restricted Revenue from State Sources | Library Grant |
| 6. Page 14, Row 223 CTE - Other | Perkins grant revenue |
| 7. Page 15, Row 269 Other Restricted Revenue from Federal Sources | Esser grant |
| 8. Ed Fund - Page 16, Row 43 Other Support Services - Pupils | Student services expenditures |
| 9. Ed Fund - Page 17, Row 58 Other Support Services - School Admin | Dean and athletic director related expenditures |
| 10. OS Fund - Page 19, Row 175 Debt Services - Other | Bank fees |
| 11. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils | Benefits related to student services employees |
| 12. IMRF Fund - Page 20, Row 257 Other Support Services - School Admin | Benefits related to Deans |

Reference Pages.

- 1 Do not enter negative numbers. Reports with negative numbers will be returned for correction
- 2 GASB Statement No. 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page
- 3 Equals Line 8 minus Line 17
- 4 May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2-11 for the applicable provisions and other "implied" transfer authority to O&M through June 30, 2013
- 5 Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22-14
- 6 Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22-6 of the School Code
- 7 Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately
- 8 Educational Fund (10) - Computer Technology only
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes
- 10 Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness judicial only otherwise reported within the fund—e.g alternate revenue bonds (Describe & Itemize)
- 12 Only abatement 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)
- 13 Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- 13 GASB Statement No. 87: all leases (both operational and capital) should be reflected on this line

Embed signed Audit Questionnaire below:

Please insert files above!

Instructions to insert word doc or pdf files:

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

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

A	B	C	D	E	F	
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	16,892,437	2,674,807	634,397	24,762	20,226,403
9	Direct Expenditures	17,531,357	2,053,142	550,848	20,135,347	91,056
10	Difference	(638,920)	621,665	83,549	24,762	21,622,074
11	Fund Balance - June 30, 2024	15,394,038	4,299,881	1,251,745	676,410	
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

INSTRUCTIONS/REQUIREMENTS: For School Districts/ Joint Agreements
SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/ Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/ Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)