The Board of Education of La Harpe Community School District #347 held a regular School Board meeting 17 September 2024 in the Board room. President Detherage called the meeting to order at 6:00 PM. Roll Call was answered by Allen, Blythe, Collins, Deitrich, Gebhardt, Detherage, absent Walker. Superintendent Janet Gladu and Board Secretary Shelly Rahn, and Principal Ryan Hopper were also in attendance.

Visitors in attendance: Chad Burt, Cathy Jones, Isaac Rogers, Architects Jason Shimp and Jacques Reynolds.

A Moment of Silence was observed.

Public Presentations: No public presentations.

Business Items:

The Approval of 20 August 2024 Regular Meeting Minutes

Financial Report:

Fund	FY2024
Education	$2,547,680.77
Building	$432,732.08
Debt Service	$236,509.61
Transportation	$161,064.13
IMRF	$107,394.68
Capital Projects	$0.00
Working Cash	$170,178.03
Tort	$131,721.66
Fire Prevention & Safety	$258,370.09
Total	**$4,045,651.05**
Increase/Decrease from Prior Year	**9.9% increase**

FY 2024	$3,379,017.25
FY 2023	$3,255,648.28
FY 2022	$3,124,559.86
FY 2021	$2,498,538.23
FY 2020	$1,358,522.62

Consent Agenda: The Consent Agenda included the Closed and Open Minutes of the 20 August 2024 Regular Board Meeting and Financial Report, Individual fund balances, payment of bills, and Closed Session Records- deletion of items 18 months and older, 2023-2024 Administrator and Teacher Salary & Benefits Report, and 2024-2025 Administrative cost work sheet.

Approval of the Agenda as Presented: Motion made by Collins and seconded by Gebhardt to approve the items on the Consent Agenda as presented. Roll Call: yes; Deitrich, yes; Detherage, yes; Gebhardt, yes; Allen, yes; Blythe, yes; Collins. Motion carried 6-0.

Kathi Rogers Memorial Presentation: The family of Kathi Rogers presented the district $ 3,350 memorial check to be used in the library.

Approval of the Dedication of the La Harpe School District Library in memory of Kathi Rogers: Motion by Detherage and seconded by Gebhardt to name the La Harpe Community School District Library the Kathi Rogers Memorial Library. Roll Call: yes; Allen, yes; Blythe, yes; Collins, Deitrich, yes; Detherage, yes; Gebhardt. Motion carried 6-0.

FY 2024 Budget Hearing: Superintendent Gladu presented the 2024-2025 Budget. Superintendent Gladu presented the proposed revenue and expenditures. No Board Action Taken.

Approval of the FY 2025 Budget: Motion made by Collins and seconded by Blythe to approve the Fiscal Year 2025 Budget. Roll Call: yes; Blythe, yes; Collins, yes; Deitrich, yes; Detherage, yes; Gebhardt, yes; Allen. Motion carried 6-0.

Architechnics Preliminary Floor/Site Plan & early cost estimate of new cafeteria/multi-purpose room: Discussion on all options. We looked at Option A and Option B. Board decided no B and to get another option. No Board Action Required.

Architechnics Intent on Study on Utilizing HLS funds for new addition:
Difficult to prove to ISBE to utilize the HLS funds in bringing the current building up to code.
No Board Action needed.

Architechnics Design Schedule:
Option C will be presented at the October board meeting. In November we will have working progress and timeline for April ballot. No Action Required.

Kitchen Items: The board discussed purchasing new kitchen equipment with current fund balances and moving the new equipment to the new cafeteria. The cafeteria ladies had a list of items they would like 8 burner Stove, sink, milk cooler and convection air fryer. Motion was made by Collins and seconded by Allen to approve the purchase of stove in the amount of $12,092 from D&K Bennett, Inc. Roll Call: yes; Collins, yes; Deitrich, yes; Detherage, yes; Gebhardt, yes; Allen, yes; Blythe. Motion carried 6-0.

Approval of Policy Updates – 2nd read: Motion made by Blythe and seconded by Detherage to approve the 2nd and final reading of policy updates as presented. Roll Call: yes; Deitrich, yes; Detherage, yes; Gebhardt, yes; Allen, yes; Blythe, yes; Collins.

Approval of the 2024-2025 Student Handbook Update: Motion was made by Gebhardt and seconded by Collins to approve the updated 2024-2025 Student Handbook. Roll Call: yes; Detherage, yes; Gebhardt, yes; Allen, yes; Blythe, yes; Collins, yes; Deitrich. Motion carried 6-0.

CFST Discussion: This is a discussion in hopes to find ways to inform the public what the 1% sales tax is and what we can utilize funds for in our district. No Action required.

Facilities Walk- Through/Improvement Items/Timeline: The board discussed items in notes by from the facilities committee walk through. No action needed.

Approval of 2024-2025 Maintenance Grant: Motion made by Gebhardt and seconded by Blythe to approve the 2024-2025 Maintenance Grant for lobby restrooms remodel. Roll Call: yes; Allen, yes; Blythe, yes; Collins, yes; Deitrich, yes; Detherage, yes; Gebhardt. Motion carried 6-0.

Approval of Laptops for Non-Certified, Classroom support personnel: Motion made by Collins and seconded by Deitrich to approve the quote from Bluum in the amount of $11,814.14 for 13 laptops. Roll Call: yes; Blythe, yes; Detherage, yes; Allen, yes; Collins, yes; Deitrich, yes; Gebhardt. Motion carried 6-0.

Reports:

- Principal/Athletic Director/Transportation Director: We are doing word of the month and it is respect. And our students get rewarded. We also have a new reading culture our staff reading to children. Our science teacher Mrs. Simmons also started what are you reading? The kids seem to really like it. Baseball is winding down, starting regionals. We also had our first JHGB game.
- Superintendent: Presented to the board the team member of the month Carrie Finch. Window film is getting done and it will take 72 hours to dry and 30 days until it can be cleaned. Camera's are almost finished and they have great clarity. Hancock county has a new Emergency Manager.

Adjournment: Motion to adjourn. (voice vote).

A motion was made by Detherage and seconded by Gebhardt to adjourn the 17 September 2024 board meeting at 7:28 pm. (voice).

The next regularly stated meeting is scheduled for 15 October 2024 at 6:00 pm.

____________________ ____________________

Board President Board Secretary

Approved _______________

17 September 2024 Open Board Minutes

BOARD OF EDUCATION LA HARPE CSD #347 17 September 2024

The Board of Education of La Harpe Community School District #347 held a Special School Board meeting 17 September 2024 in the old band room/pre-k. President Dustin Detherage called the meeting to order at 5:00 PM. Roll call was answered by Blythe, Collins, Deitrich, Detherage, Gebhardt, absent Walker, Allen arrived at 5:54 pm. Superintendent Janet Gladu and Principal Ryan Hopper and Board Secretary Shelly Rahn, Maintenance Director Michael Siegfried.

Visitors in attendance Cathy Jones, Chad Burt, Architects Jason Shimp and Jacques Reynolds.

A moment of Silence none.

Public comment none.

Approval of the Agenda: Motion was made by Collins and seconded by Deitrich to approve the Agenda as presented.

Roll Call: yes; Collins, yes; Deitrich, yes; Detherage, yes; Gebhardt, yes; Blythe, yes; Allen. Motion carried 6-0.

Board members, Superintendent, Principal, Board Secretary, Maintenance Director and Architects did a walk through of the facilities to determine the items of priority for the maintenance grant.

Adjournment: Motion to adjourn (voice vote)

Board Action: Moved by Blythe and seconded by Deitrich to adjourn the 17 September 2024 Special Board Meeting at 5:59pm (Voice vote).

Board President Board Secretary

________________________________ ________________________________

Approved: __________

LA HARPE COMMUNITY SCHOOL DISTRICT #347

STATEMENT OF POSITION

September 30, 2024

ASSETS	EDUCATION	BUILDING	DEBT SERV.	TRANSP.	I.M.R.F.	CAPITAL PROJECTS	WORKING CASH	TORT IMMUNITY	FIRE PREV & SAFETY
Cash in Bank	$875,219.44	$278,806.84	$298,894.60	$59,886.89	$141,286.80	$0.00	$179,091.95	$188,626.31	$267,285.63
Petty Cash	$350.00								
Change Fund/Elem-JRH	$350.00								
Imprest Fund	$5,000.00								
Property									
Loans to Education Fund									
Loan to Building Fund									
Loan to Transportation Fun									
Loan to IMRF Fund									
Loan to Fire & Prev.Fund									
IL Treas. Pool	$1,953,214.30	$84,287.00	$3,113.35	$110,865.33					
First State/Money Market									
TOTAL ASSETS	$2,834,133.74	$363,093.84	$302,007.95	$170,752.22	$141,286.80	$0.00	$179,091.95	$188,626.31	$267,285.63
LIABILITIES									
Anticipation Note									
Western Area Ins									
Teachers Retirement									
Payroll A/P									
INTERFUND PAYABLE									
Loan payable to Educ.									
Loan payable to Bldg.									
Loan payable to Transp.									
Loan payable to W. Cash									
TOTAL LIABILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
FUND BALANCE	$2,834,133.74	$363,093.84	$302,007.95	$170,752.22	$141,286.80	$0.00	$179,091.95	188,626.31	$267,285.63
Laura Jonas Laura Jones	10-10-24 Date							Grand Total	$4,446,278.44

LA HARPE COMMUNITY SCHOOL DISTRICT #347

TREASURER'S REPORT SEPTEMBER 30,2024

FUND	CASH BALANCES:NOW ACCOUNT				INVESTMENTS	
	Balance 8/31/2024	Receipts	Disbursements	Balance 9/30/2024		
EDUCATION	$673,176.08	$350,843.14	$148,799.78	$875,219.44	$0.00	F.STATE/M.MRKT.
					$1,953,214.30	IL TREAS POOL
BUILDING	$348,445.08	$89,132.81	$158,771.05	$278,806.84	$0.00	F.STATE/M.MRKT.
					$84,287.00	IL TREAS POOL
DEBT SERVICE	$233,396.26	$65,498.34	$0.00	$298,894.60	$0.00	F.STATE/M.MRKT.
					$3,113.35	IL TREAS POOL
TRANSPORTATION	$50,198.80	$20,827.63	$11,139.54	$59,886.89	$0.00	F.STATE/M.MRKT.
					$110,865.33	IL TREAS POOL
IL MUNICIPAL RET.	$107,394.68	$39,973.14	$6,081.02	$141,286.80	$0.00	F.STATE/M.MRKT.
					$0.00	IL TREAS POOL
CAPITAL PROJECTS	$0.00	$0.00	$0.00	$0.00	$0.00	F.STATE/M.MRKT.
WORKING CASH	$170,178.03	$8,913.92	$0.00	$179,091.95	$0.00	F.STATE/M.MRKT.
					$0.00	IL TREAS POOL
TORT IMMUNITY FUND	$131,721.66	$56,904.65	$0.00	$188,626.31	$0.00	F.STATE/M.MRKT.
					$0.00	IL.TREAS.POOL
FIRE PREV & SAFETY	$258,370.09	$8,915.54	$0.00	$267,285.63	$0.00	IL. TREAS.POOL
CURRENT TOTAL	$1,972,880.68	$641,009.17	$324,791.39	$2,289,098.46	$2,151,479.98	
INVESTMENTS				$2,151,479.98		
CASH & INVESTMENTS AS	9/30/2024			$4,440,578.44		

NOTES:	Daily Rate	Int./Month	Int./YTD
NOW Account	0.25%	$983.94	$2,408.85
Liquid Asset Treasurer's Pool	5.23%	$9,044.82	$27,158.06
First State/M.Market		$0.00	

Interest distributed to each FUND based on percentage invested

Karen Nudd 10-10-24

Karen Nudd Date

Paid Acc nts Payable by Check Number

Printed: 10/09/2024 6:45:35PM
La Harpe CSD 347
Expense on Date: 9/30/2024 to 9/30/2024

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
8052	10-1520-412-1	** IMPREST FUND **	STEVE VORHIES - BASEBALL OFFICI.	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8053	10-1520-412-1		RYAN SAVAGE - BASEBALL OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8054	10-2310-410-1		NATIONAL MPS-GARRISON MEMORIA	3		9/30/24	9/30/24	91324	50.00	10-2310-410-1
8055	40-2550-411-1		ED STEWART - MILEAGE SPEC ED ST	3		9/30/24	9/30/24	91324	923.26	40-2550-411-1
8056	10-1520-412-1		DENNIS HORNBAKER - BASEBALL OF	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8057	10-1520-412-1		ANDY COATES - BASEBALL OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8058	10-1520-412-1		RUSS HAMM - BASEBALL OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8059	10-1520-412-1		ANDY COATES - BASEBALL OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8060	10-2310-690-1		JANET GLADU/AMTRACK/TRIPLE I CC	3		9/30/24	9/30/24	91324	488.00	10-2310-690-1
8061	10-2210-230-19		HALEY DIXON - TEACHER VACANCY	3		9/30/24	9/30/24	91324	450.00	10-2210-230-19
8062	10-1520-412-1		KEEGAN STEINKAMP - BBB OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8063	10-1520-412-1		LUKE WICKMAN - BBB OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8064	10-1520-412-1		KEVIN YOUNGMEYER - BBB OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8065	10-1520-412-1		STEVE VORHIES - BBB OFFICIAL	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8066	40-2550-600-1		SEC OF STATE - BUS PERMIT - GRAVI	3		9/30/24	9/30/24	91324	4.00	40-2550-600-1
8067	10-2210-230-19		KAYLA GEBHARDT - CLASS REIMB - T	3		9/30/24	9/30/24	91324	26.00	10-2210-230-19
8067	10-2310-332-1		KAYLA GEBHARDT - SAFETY CONF	3		9/30/24	9/30/24	91324	78.79	10-2310-332-1
8068	10-1520-332-1		RYAN HOPPER - AD MTG	3		9/30/24	9/30/24	91324	53.57	10-1520-332-1
8069	20-2540-332-1		MICHAEL SIEGFRIED - MILEAGE	3		9/30/24	9/30/24	91324	78.39	20-2540-332-1
8070	10-2310-332-1		LAURA JONES - FINANCE MTG	3		9/30/24	9/30/24	91324	112.43	10-2310-332-1
8071	10-1520-412-1		STEVE VORHIES - BASEBALL OFFICI.	3		9/30/24	9/30/24	91324	100.00	10-1520-412-1
8072	10-1520-412-1		HAMILTON SCHOOL DIST - BASEBALL	3		9/30/24	9/30/24	91324	65.00	10-1520-412-1
8073	10-2210-300-21		JANET GLADU - TITLE IV PD	3		9/30/24	9/30/24	91324	79.73	10-2210-300-21
8073	10-2210-300-13		JANET GLADU - TITLE II PD	3		9/30/24	9/30/24	91324	132.73	10-2210-300-13
								Total	3,641.90	
							Report Total		$3,641.90	

La Harp CSD 347 Revenue Report

Report as of: 9/30/2024

Printed: 10/10/2024 12:29:52PM
La Harpe CSD 347

Education Fund 10

Source of Revenue 1000 General Levy

Account	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	State Account Number
General Levy							
10-1110-01-1	EDUCATION-CURR.TAX LEVY	1,116,887.00	326,832.18	1,057,483.75	59,403.25	94.68	10-1110-01-1
10-1130-01-1	EDUCATION/LEASE LEVY	29,447.00	8,617.64	27,882.74	1,564.26	94.69	10-1130-01-1
10-1140-01-1	SPECIAL EDUC/LEVY	24,124.00	7,059.35	22,841.13	1,282.87	94.68	10-1140-01-1
10-1210-01-1	MOBILE HOME TAXES	400.00	0.00	0.00	400.00	0.00	10-1210-01-1
10-1230-1	CORP PERS PROP REPLACTAX	79,809.00	0.00	21,791.58	58,017.42	27.30	10-1230-1
10-1510-1	INTEREST ON INVESTMENTS	115,000.00	10,076.05	28,935.72	86,064.28	25.16	10-1510-1
10-1611-1	LUNCH SALES-PUPILS	1,000.00	217.60	1,390.70	(390.70)	139.07	10-1611-1
10-1711-4-1	ADMISSIONS- JRHBB	2,000.00	0.00	0.00	2,000.00	0.00	10-1711-4-1
10-1711-5-1	ADMISSIONS-JRHGB	2,000.00	0.00	0.00	2,000.00	0.00	10-1711-5-1
10-1711-6-1	ADMISSIONS-JRHGV	2,000.00	0.00	0.00	2,000.00	0.00	10-1711-6-1
10-1999-1	OTHER & JOHNSON ESTATE	170,000.00	4,986.65	8,691.74	161,308.26	5.11	10-1999-1
1000 General Levy		1,542,667.00	357,789.47	1,169,017.36	373,649.64	75.78	* Source of Revenue
Revenue From State Sources							
10-3001-1	GEN STATE AID	470,921.00	47,356.00	94,712.00	376,209.00	20.11	10-3001-1
10-3360-1	STATE FREE LUNCH	2,800.00	322.83	322.83	2,477.17	11.53	10-3360-1
10-3705-10	EARLY CHILDHOOD GRANT/2023-2024	10,078.00	0.00	10,078.00	0.00	100.00	10-3705-10
10-3705-11	EARLY CHILDHOOD GRANT/2024-2025	89,325.00	6,400.00	19,200.00	70,125.00	21.49	10-3705-11
10-3999-1	TEACHER VACANCY GRANT	193,658.00	0.00	13,829.00	179,829.00	7.14	10-3999-1
3000 Revenue From State Sources		766,782.00	54,078.83	138,141.83	628,640.17	18.02	* Source of Revenue
Revenue From Federal Sources							
10-4210-1	FEDERAL LUNCH	124,000.00	7,404.96	7,404.96	116,595.04	5.97	10-4210-1
10-4220-1	FEDERAL BREAKFAST	40,500.00	3,146.49	3,146.49	37,353.51	7.77	10-4220-1
10-4300-14	TITLE I/2023-2024	0.00	0.00	7,138.00	(7,138.00)	0.00	10-4300-14
10-4300-15	TITLE I/2024-2025	61,472.00	7,158.00	7,158.00	54,314.00	11.64	10-4300-15
10-4331-2	TITLE I SCHOOL IMPROVBEMENT	109,192.00	0.00	85,512.00	23,680.00	78.31	10-4331-2
10-4399-1	REAP	40,600.00	0.00	14,390.00	26,210.00	35.44	10-4399-1
10-4400-1	TITLE IV/SAFE & DRUG FREE	10,000.00	0.00	1,580.00	8,420.00	15.80	10-4400-1
10-4600-1	IDEA PRESCHOOL/SUBGRANT-FLOW THROUGH	2,368.00	0.00	1,347.00	1,021.00	56.88	10-4600-1
10-4620-1	IDEA SPECIAL ED-FLOW THROUGH	58,620.00	0.00	13,548.00	45,072.00	23.11	10-4620-1
10-4930-1	TITLE II	8,259.00	0.00	0.00	8,259.00	0.00	10-4930-1
10-4932-1	TITLE II/TCH QUAL.	0.00	3,324.00	10,409.00	(10,409.00)	0.00	10-4932-1
10-4991-1	MEDICAID ADM OUTREACH	10,280.62	0.00	2,351.46	7,929.16	22.87	10-4991-1
10-4992-1	MEDICAID/FEE FOR SERVICE	455.38	0.00	0.00	455.38	0.00	10-4992-1
4000 Revenue From Federal Sources		465,747.00	21,033.45	153,984.91	311,762.09	33.06	* Source of Revenue
10 Education Fund		2,775,196.00	432,901.75	1,461,144.10	1,314,051.90	52.65	Fund
General Levy							
20-1111-01-1	BLDG/CURR.TAX LEVY	304,794.00	89,132.81	288,394.08	16,399.92	94.62	20-1111-01-1

La Harp CSD 347 Revenue Report

Report as of: 9/30/2024

Printed: 10/10/2024 12:29:52PM
La Harpe CSD 347

Oper. Build, & Maint Fund 20
Source of Revenue 1000 General Levy

Account	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	State Account Number
20-1210-01-1	MOBILE HOME TAXES	100.00	0.00	0.00	100.00	0.00	20-1210-01-1
20-1510-1	OBM-INT.ON INVENSTMENT	10.00	0.00	0.00	10.00	0.00	20-1510-1
20-1999-1	OBM/OTHER & JOHNSON EST.	255,000.00	0.00	0.00	255,000.00	0.00	20-1999-1
1000 General Levy		559,904.00	89,132.81	288,394.08	271,509.92	51.51	* Source of Revenue
Revenue From State Sources							
20-3001-1	GEN STATE AID	50,000.00	0.00	0.00	50,000.00	0.00	20-3001-1
20-3925-1	OBM/SCH INFRASTRUCTURE/MAINT PROJ	50,000.00	0.00	0.00	50,000.00	0.00	20-3925-1
3000 Revenue From State Sources		100,000.00	0.00	0.00	100,000.00	0.00	* Source of Revenue
20 Oper, Build, & Maint Fund		659,904.00	89,132.81	288,394.08	371,509.92	43.70	Fund
General Levy							
30-1112-01-1	DEBT SERVICE/CURR.TAX LEVY	223,680.00	65,498.34	211,781.23	11,898.77	94.68	30-1112-01-1
30-1210-01-1	MOBILE HOME TAXES	90.00	0.00	0.00	90.00	0.00	30-1210-01-1
30-1510-1	DEBT SERVICES/INT.ON INVEST	10.00	0.00	0.00	10.00	0.00	30-1510-1
1000 General Levy		223,780.00	65,498.34	211,781.23	11,998.77	94.64	* Source of Revenue
30 Debt Service Fund or Fund Group		223,780.00	65,498.34	211,781.23	11,998.77	94.64	Fund
General Levy							
40-1113-01-1	TRANSPORTATION/CURR.TAX LEVY	71,173.00	20,827.63	67,388.87	3,784.13	94.68	40-1113-01-1
40-1210-01-1	MOBILE HOME TAXES	25.00	0.00	0.00	25.00	0.00	40-1210-01-1
40-1510-1	TRANSP/INT. ON INVEST.	10.00	0.00	0.00	10.00	0.00	40-1510-1
40-1999-1	TRANSP./OTHER & JOHNSON	35,000.00	0.00	0.00	35,000.00	0.00	40-1999-1
1000 General Levy		106,208.00	20,827.63	67,388.87	38,819.13	63.45	* Source of Revenue
Revenue From State Sources							
40-3500-1	TRANSP.-REGULAR	86,500.00	0.00	0.00	86,500.00	0.00	40-3500-1
40-3510-1	TRANSP/SPEC ED	73,264.04	0.00	0.00	73,264.04	0.00	40-3510-1
3000 Revenue From State Sources		159,764.04	0.00	0.00	159,764.04	0.00	* Source of Revenue
40 Transportation Fund		265,972.04	20,827.63	67,388.87	198,583.17	25.34	Fund
General Levy							
50-1114-01-1	IMRF/CURR.TAX LEVY	73,060.00	21,379.88	69,175.45	3,884.55	94.68	50-1114-01-1
50-1150-01-1	FICA-MED.ONLY/CURR.TAX LEVY	63,538.00	18,593.26	60,159.42	3,378.58	94.68	50-1150-01-1
50-1210-01-1	MOBILE HOME TAXES	50.00	0.00	0.00	50.00	0.00	50-1210-01-1
50-1510-1	IMRF/INT.ON INVEST.	10.00	0.00	0.00	10.00	0.00	50-1510-1
1000 General Levy		136,658.00	39,973.14	129,334.87	7,323.13	94.64	* Source of Revenue
Revenue From State Sources							
50-3001-1	IMRF/SS GEN STATE AID	30,000.00	0.00	0.00	30,000.00	0.00	50-3001-1

La Harpe CSD 347 Revenue Report

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I.M.R.F./Soc. Sec. Fund 50

Source of Revenue 3000 Revenue From State Sources

Account		Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	State Account Number
3000	**Revenue From State Sources**		30,000.00	0.00	0.00	30,000.00	0.00	* Source of Revenue
50	**I.M.R.F./Soc. Sec. Fund**		166,658.00	39,973.14	129,334.87	37,323.13	77.60	Fund
General Levy								
70-1115-01-1		WORKING CASH/CURR.TAX LEVY	30,459.00	8,913.92	28,841.53	1,617.47	94.69	70-1115-01-1
70-1210-01-1		MOBILE HOME TAXES	10.00	0.00	0.00	10.00	0.00	70-1210-01-1
70-1510-1		WORK. CASH-INT. ON INVES	10.00	0.00	0.00	10.00	0.00	70-1510-1
1000	**General Levy**		30,479.00	8,913.92	28,841.53	1,637.47	94.63	* Source of Revenue
70	**Working Cash Fund**		30,479.00	8,913.92	28,841.53	1,637.47	94.63	Fund
General Levy								
80-1120-01-1		TORT IMMUNITY/CURR.TAX LEVY	194,461.00	56,904.65	184,118.33	10,342.67	94.68	80-1120-01-1
80-1210-01-1		MOBILE HOME TAXES	70.00	0.00	0.00	70.00	0.00	80-1210-01-1
80-1510-1		TORT IMMUNITY/INT ON INVEST.	80.00	0.00	0.00	80.00	0.00	80-1510-1
1000	**General Levy**		194,611.00	56,904.65	184,118.33	10,492.67	94.61	* Source of Revenue
80	**Tort Immunity and Judgment Fund**		194,611.00	56,904.65	184,118.33	10,492.67	94.61	Fund
General Levy								
90-1118-01-1		FIRE PREV/SFTY/ENRGY-CURR.TAX LEVY	30,465.00	8,915.54	28,846.39	1,618.61	94.69	90-1118-01-1
90-1210-01-1		MOBILE HOME TAXES	10.00	0.00	0.00	10.00	0.00	90-1210-01-1
90-1510-1		FIRE PREV/INT ON INVEST.	10.00	0.00	0.00	10.00	0.00	90-1510-1
1000	**General Levy**		30,485.00	8,915.54	28,846.39	1,638.61	94.62	* Source of Revenue
90	**Capital Improvement Fund**		30,485.00	8,915.54	28,846.39	1,638.61	94.62	Fund
		Report Total:	4,347,085.04	723,067.78	2,399,849.40	1,947,235.64	55.21	

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Education Fund 10
Function 1000 Instruction

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
Instruction							
10-1101-110-1	ELEM/JRH TCH SALARIES	545,000.00	23,103.41	133,014.22	411,985.78	24.41	10-1101-110-1
10-1101-115-1	ELEM/JRH CLRM CLERKS & AIDES	132,000.00	4,407.45	31,983.72	100,016.28	24.23	10-1101-115-1
10-1101-120-1	ELEM-JRH SUB TCH	25,000.00	2,625.00	2,625.00	22,375.00	10.50	10-1101-120-1
10-1101-125-1	ELEM-JRH SUB CLERKS & AIDES	15,000.00	330.75	330.75	14,669.25	2.21	10-1101-125-1
10.1101.211.1	ELEM/JRH TCH SALARIES (38B)	10,000.00	363.60	2,089.30	7,910.70	20.89	10-1101-211-1
10.1101.212.1	ELEM/JRH TCH SALARIES (51B)	5,000.00	138.09	775.65	4,224.35	15.51	10-1101-212-1
10-1101-217-1	CONTINUED EDUC. REIMB.	1,000.00	0.00	100.00	900.00	10.00	10-1101-217-1
10-1101-220-1	ELEM-JRH/INS BENEFITS	215,000.00	5,594.66	41,611.37	173,388.63	19.35	10-1101-220-1
10-1101-314-14	CLASS REIMBURSEMENT - TITLE I VACANCY GRANT	6,900.00	0.00	6,881.70	18.30	99.73	10-1101-314-14
10-1101-410-1	ELEM/GENERAL SUPL	40,000.00	4,982.22	13,969.35	26,030.65	34.92	10-1101-410-1
10-1101-410-14	SUPPLIES - TITLE I VACANCY GRANT	0.00	0.00	453.17	(453.17)	0.00	10-1101-410-14
10-1101-410-15	SUPPLIES - TITLE I VACANCY GRANT	0.00	0.00	115.69	(115.69)	0.00	10-1101-410-15
10-1101-410-0-1	KINDG. SUPPLIES	0.00	0.00	3,190.30	(3,190.30)	0.00	10-1101-410-8-1
10-1101-411-14	SUPPLIES - TITLE I SCHOOL IMPROVEMENT	4,300.00	0.00	4,267.21	32.79	99.24	10-1101-411-14
10-1101-411-15	SUPPLIES - TITLE I SCHOOL IMPROVEMENT	0.00	0.00	3,150.00	(3,150.00)	0.00	10-1101-411-15
10-1101-411-17	TITLE I SCHOOL IMPROVEMENT SUPPLIES	5,400.00	0.00	0.00	5,400.00	0.00	10-1101-411-17
10-1101-411-21	TITLE IV STEAM SUPPLIES	5,500.00	0.00	0.00	5,500.00	0.00	10-1101-411-21
10-1101-411-6-1	PE & HEALTH SUPL	3,000.00	0.00	2,696.08	303.92	89.87	10-1101-411-6-6-1
10-1101-411-7-1	ART SUPPLIES/ ELEM - JRH	1,500.00	0.00	108.36	1,391.64	7.22	10-1101-411-6-7-1
10-1101-411-9-1	JRH BAND & CHORAL MUSIC	1,500.00	0.00	0.00	1,500.00	0.00	10-1101-411-6-9-1
10-1101-411-8-1	ACTIVITY FUND PURCH.	1,000.00	0.00	0.00	1,000.00	0.00	10-1101-411-8-1
10-1101-413-1	BAND REPAIRS & SUPL	1,000.00	327.13	327.13	672.87	32.71	10-1101-413-1
10-1125-255-100-11	PRESCH/TRANSP	0.00	0.00	36.18	(36.18)	0.00	10-1125-100-7-11
10-1125-100-110-10	PRE K/TCH SALARY 2023-2024	8,915.00	0.00	8,913.18	1.82	99.98	10-1125-110-7-10
10-1125-100-110-11	PRESCH TCH SAL./2024-2025	55,000.00	2,290.50	4,781.00	50,219.00	8.69	10-1125-110-7-11
10-1125-100-115-10	PRE K/AIDE SALARY 2023-2024	3,150.00	0.00	3,132.50	17.50	99.44	10-1125-115-7-10
10-1125-100-115-11	PRESCH/AIDE SAL. 2024-2025	19,750.00	822.28	1,896.56	17,853.44	9.60	10-1125-115-7-11
10-1125-100-122-10	PRESCH-SUB/TCH	1,500.00	0.00	0.00	1,500.00	0.00	10-1125-122-7-10
10-1125-100-126-10	PRESCH-SUB CLERK	1,100.00	0.00	0.00	1,100.00	0.00	10-1125-126-7-10
10.1125.211.100.10	PRE K/TCH SALARY 2023-24 (38B	1,000.00	0.00	139.92	860.08	13.99	10-1125-211-7-10
10.1125.211.100.11	PRESCH TCH SAL./2024-2025 (388	200.00	35.95	75.05	124.95	37.53	10-1125-211-7-11
10.1125.212.100.10	PRE K/TCH SALARY 2023-24 (51B	300.00	0.00	51.68	248.32	17.23	10-1125-212-7-10
10.1125.212.100.11	PRESCH TCH SAL./2024-2025 (51B	100.00	13.28	27.72	72.28	27.72	10-1125-212-7-11
10-1125-100-220-10	PRE SCH AT RISK/INSURANCE	1,915.00	0.00	1,911.54	3.46	99.82	10-1125-220-7-10
10-1125-100-220-11	PRESCH/INS BENEFIT	13,710.00	472.81	951.07	12,758.93	6.94	10-1125-220-7-11
10-1125-254-410-10	PRESCH/PLAYGROUND	1,000.00	0.00	0.00	1,000.00	0.00	10-1125-400-7-10

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Education Fund 10

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Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
10-1125-256-400-11	PRESCH/FOOD SERV	1,000.00	0.00	175.88	824.12	17.59	10-1125-400-7-11
10-1125-100-410-10	PRE K AT RISK/SUPPLIES	2,500.00	0.00	5,417.51	(2,917.51)	216.70	10-1125-410-7-10
10-1205-110-1	SPEC ED-TCH SAL.	140,000.00	5,593.83	32,307.50	107,692.50	23.08	10-1205-110-1
10-1205-113-1	SPEC.ED./HOMEBOUND TUTORING	500.00	0.00	0.00	500.00	0.00	10-1205-113-1
10-1205-115-1	SPEC ED-CLERK SAL.	90,000.00	3,777.89	14,280.41	75,719.59	15.87	10-1205-115-1
10.1205.211.1	SPEC ED-TCH SAL. (38B)	1,500.00	54.47	259.06	1,240.94	17.27	10-1205-211-1
10.1205.212.1	SPEC ED-TCH SAL. (51B)	500.00	20.13	117.31	382.69	23.46	10-1205-212-1
10-1205-220-1	SPEC ED-BENE/INS.	56,000.00	1,885.99	11,390.87	44,609.13	20.34	10-1205-220-1
10-1205-300-1	SPEC ED/CONTRACTED SERV	0.00	0.00	386.81	(386.81)	0.00	10-1205-300-1
10-1205-410-1-1	SUPPLIES-ELEM	2,000.00	0.00	0.00	2,000.00	0.00	10-1205-410-09-1
10-1205-410-2-1	SUPPLIES-JR HIGH	2,000.00	0.00	0.00	2,000.00	0.00	10-1205-410-2-1
10-1205-410-4-1	ARRA IDEA PART B FLOW THROUGH	58,620.00	7,105.00	7,105.00	51,515.00	12.12	10-1205-410-4-1
10-1205-410-3-1	ARRA IDEA PART B PRESCH	2,368.00	282.00	282.00	2,086.00	11.91	10-1205-410-7-3-1
10-1250-100-110-14	TITLE I SALARIES 2023-24	10,166.00	0.00	10,166.82	(0.82)	100.01	10-1250-110-14
10.1250.211.300.14	COMM SERV/RDG NIGHT-SAL (388B)	1,906.00	0.00	159.64	1,746.36	8.38	10-1250-211-14
10-1250-100-211-14	TITLE I/TRS - 10.60%	2,674.00	0.00	0.00	2,674.00	0.00	10-1250-211-14
10-1250-110-211-14	THIS/TCH BENEFIT	100.00	0.00	0.00	100.00	0.00	10-1250-211-14
10.1250.212.100.14	TITLE I SALARIES 2023-24 (51B	500.00	0.00	58.96	441.04	11.79	10-1250-212-14
10-1250-110-212-14	TRS/NEC	100.00	0.00	0.00	100.00	0.00	10-1250-212-14
10.1250.220.300.14	COMM SERV/RDG NIGHT-SAL (46B)	2,000.00	0.00	1,906.92	93.08	95.35	10-1250-220-14
10-1255-100-110-15	TITLE I-SALARIES/2024-25	64,661.00	2,694.21	5,388.42	59,272.58	8.33	10-1255-110-15
10.1255.211.300.15	COMM SERV/RD NIGHT - SAL (388B	0.00	42.30	84.60	(84.60)	0.00	10-1255-211-15
10-1255-100-211-15	TITLE I/TRS-10.34%	3,000.00	0.00	0.00	3,000.00	0.00	10-1255-211-15
10.1255.212.100.15	TITLE I-SALARIES/2024-25 (51B)	100.00	15.63	31.26	68.74	31.26	10-1255-212-15
10.1255.220.300.15	COMM SERV/RD NIGHT - SAL (46B)	0.00	476.73	953.46	(953.46)	0.00	10-1255-220-15
10-1255-100-220-15	TITLE I-INS BENEFITS	13,675.00	0.00	0.00	13,675.00	0.00	10-1255-220-15
10-1255-221-300-15	TITLE I-IMPROV.INST	0.00	0.00	3,786.00	(3,786.00)	0.00	10-1255-300-15
10-1255-100-310-15	TITLE I/SOFTWARE	6,500.00	0.00	0.00	6,500.00	0.00	10-1255-310-15
10-1255-290-400-15	TITLE I/HOMELESS	2,656.00	0.00	0.00	2,656.00	0.00	10-1255-400-15
10-1255-100-410-15	TITLE I-SUPPLIES	20,000.00	0.00	4,205.29	15,794.71	21.03	10-1255-410-15
10-1400-110-1	TECH SALARIES	12,000.00	0.00	1,365.00	10,635.00	11.38	10-1400-110-1
10-1408-300-1	TECH/PURCH. SERVICES	5,000.00	0.00	0.00	5,000.00	0.00	10-1408-300-1
10-1408-410-1	TECH.SUPPLIES	3,000.00	0.00	36.24	2,963.76	1.21	10-1408-410-1
10-1408-411-1	TECH/SUPPORT,LIC-AGRMT	45,000.00	4,632.93	12,056.49	32,943.51	26.79	10-1408-411-1
10-1408-412-1	TECH/SOFTWARE	4,500.00	0.00	3,919.94	580.06	87.11	10-1408-412-1
10-1408-414-1	REAP/2022	200.00	0.00	167.76	32.24	83.88	10-1408-414-1
10-1408-415-1	REAP/2023	14,708.00	5,494.81	12,364.81	2,343.19	84.07	10-1408-415-1
10-1408-416-1	REAP/2024	18,373.00	0.00	0.00	18,373.00	0.00	10-1408-416-1
10-1510-410-1	ATHLETIC BOOSTER /PURCH.	3,000.00	0.00	486.00	2,514.00	16.20	10-1510-410-1
10-1520-110-1	JRH ATHLETIC SALARY	29,150.00	294.88	1,769.28	27,380.72	6.07	10-1520-110-1
10.1520.211.1	JRH ATHLETIC SALARY (38B)	500.00	4.62	27.75	472.25	5.55	10-1520-211-1

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Education Fund 10

Function 1000 Instruction

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
10.1520.212.1	JRH ATHLETIC SALARY (51B)	500.00	1.71	10.26	489.74	2.05	10-1520-212-1
10.1520.220.1	JRH ATHLETIC SALARY (46B)	2,500.00	44.24	268.34	2,231.66	10.73	10-1520-220-1
10-1520-332-1	JRH-TRAVEL	500.00	53.57	95.52	404.48	19.10	10-1520-332-1
10-1520-410-1	JRH GIRLS BSKT	1,200.00	0.00	0.00	1,200.00	0.00	10-1520-410-1
10-1520-411-1	JRH GIRLS VOLLEYBALL	1,800.00	0.00	0.00	1,800.00	0.00	10-1520-411-1
10-1520-412-1	JRH BOYS BASEBALL	3,000.00	122.00	2,392.00	608.00	79.73	10-1520-412-1
10-1520-413-1	JRH BOYS BASKETBALL	2,000.00	0.00	2,448.60	(448.60)	122.43	10-1520-413-1-1
10-1520-600-1	JRH - OTHER EXPENSES	4,500.00	0.00	(45.00)	4,545.00	-1.00	10-1520-600-1
1000 Instruction		1,762,197.00	78,104.07	405,432.11	1,356,764.89	23.01	* Function
Support Services							
10-2110-300-1	SOCIAL WORKER PURCH SERV	25,500.00	3,366.00	3,366.00	22,134.00	13.20	10-2110-300-1
10-2120-110-1	COUNSELOR-TCH SALARY	45,000.00	1,863.08	11,104.66	33,895.34	24.68	10-2120-110-1
10-2120-110-212-1	TRS/NEC	700.00	0.00	0.00	700.00	0.00	10-2120-110-1
10-2120-110-211-1	TRS/THIS BENEFIT	700.00	29.25	174.37	525.63	24.91	10-2120-211-1
10.2120.212.1	COUNSELOR-TCH SALARY (51B)	300.00	10.81	64.43	235.57	21.48	10-2120-212-1
10-2120-220-1	COUNSELOR-BENE/INS.	14,000.00	457.09	2,840.74	11,159.26	20.29	10-2120-220-1
10-2120-332-1	COUNSELOR-TRAVEL	500.00	0.00	0.00	500.00	0.00	10-2120-332-1
10-2120-410-1	COUNSELOR-SUPPLIES	500.00	0.00	0.00	500.00	0.00	10-2120-410-1
10-2130-300-1	HEALTH SERVICES	2,500.00	0.00	1,314.00	1,186.00	52.56	10-2130-300-1
10-2130-410-1	SCH.HEALTH SUPPLIES	2,000.00	374.00	374.00	1,626.00	18.70	10-2130-410-1
10-2140-300-1	PSYCHOLOGICAL/PURCH SERV	10,000.00	0.00	0.00	10,000.00	0.00	10-2140-300-1
10-2140-410-1	PSYCH.-SUPPLIES	500.00	0.00	0.00	500.00	0.00	10-2140-410-1
10-2150-110-1	SPEECH-TEACHERS SALARY	27,500.00	1,144.71	2,289.42	25,210.58	8.33	10-2150-110-1
10.2150.211.1	SPEECH-TEACHERS SALARY (38B)	300.00	17.97	35.94	264.06	11.98	10-2150-211-1
10.2150.212.1	SPEECH-TEACHERS SALARY (51B)	300.00	6.63	13.27	286.73	4.42	10-2150-212-1
10-2150-300-1	SPEECH-PURCHASED SERVICES	22,781.00	22,781.00	22,781.00	0.00	100.00	10-2150-300-1
10-2150-410-1	SPEECH-SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00	10-2150-410-1
10-2210-100-2-1	TITLE II (4932)STIPENDS	0.00	0.00	450.00	(450.00)	0.00	10-2210-100-12
10-2210-100-15	TITLE I SIP STIPENDS	14,400.00	640.00	640.00	13,760.00	4.44	10-2210-100-17
10.2210.211.2.1	TITLE II (4932)STIPENDS (388B)	0.00	0.00	7.08	(7.08)	0.00	10-2210-211-12
10.2210.211.15	TITLE I SIP STIPENDS (388B)	1,000.00	66.72	66.72	933.28	6.67	10-2210-211-15
10.2210.211.17	TITLE I SIP STIPENDS (388B)	0.00	0.00	0.00	0.00	0.00	10-2210-211-17
10.2210.212.2.1	TITLE II (4932)STIPENDS (51B)	0.00	0.00	2.61	(2.61)	0.00	10-2210-212-12
10.2210.212.15	TITLE I SIP STIPENDS (35B)	1,000.00	3.68	3.68	996.32	0.37	10-2210-212-15
10.2210.212.17	TITLE I SIP STIPENDS (35B)	0.00	0.00	0.00	0.00	0.00	10-2210-212-17
10.2210.220.2.1	TITLE II (4932)STIPENDS (46B)	0.00	0.00	112.23	(112.23)	0.00	10-2210-220-12
10.2210.220.15	TITLE I SIP STIPENDS (46B)	1,000.00	129.14	129.14	870.86	12.91	10-2210-220-15
10.2210.220.17	TITLE I SIP STIPENDS (46B)	0.00	0.00	0.00	0.00	0.00	10-2210-220-17
10-2210-221-2-1	TITLE II/(4932)IMPROV INSTRUC	0.00	0.00	6,178.35	(6,178.35)	0.00	10-2210-221-12
10-2210-221-15	TITLE I TITLE REIMBURSEMENT	2,500.00	0.00	0.00	2,500.00	0.00	10-2210-221-15

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Education Fund 10

Function 2000 Support Services

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10-2210-230-19	TEACHER VACANCY TUITION REIMBURSEMENT	19,900.00	476.00	476.00	19,424.00	2.39	10-2210-230-19
10-2210-300-13	TITLE II PROFESSIONAL DEVELOPMENT	3,259.00	132.73	132.73	3,126.27	4.07	10-2210-300-13
10-2210-300-15	TITLE I PROFESSIONAL DEVELOPMENT	3,000.00	0.00	0.00	3,000.00	0.00	10-2210-300-15
10-2210-300-21	TITLE IV SCHOOL SAFETY	2,000.00	79.73	79.73	1,920.27	3.99	10-2210-300-21
10-2210-400-13	TITLE II (4932) SUPL	2,500.00	0.00	0.00	2,500.00	0.00	10-2210-400-13
10-2210-400-17	TITLE I SIP SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00	10-2210-400-17
10-2210-400-19	TEACHER VACANCY SUPPLIES	5,966.00	0.00	0.00	5,966.00	0.00	10-2210-400-19
10-2210-400-4-1	TITLE IV-(4400) SUPPLIES	0.00	0.00	181.58	(181.58)	0.00	10-2210-400-20
10-2210-400-21	TITLE IV SUPPLIES	1,500.00	800.00	800.00	700.00	53.33	10-2210-400-21
10-2220-110-1	LIBRARY - SALARY	28,000.00	1,096.37	6,473.85	21,526.15	23.12	10-2220-110-1
10-2220-220-1	LIBRARY-BENE/INS	14,000.00	476.73	2,860.38	11,139.62	20.43	10-2220-220-1
10-2220-410-1	LIBRARY SUPPLIES	500.00	0.00	690.60	(190.60)	138.12	10-2220-410-1
10-2220-430-1	LIBRARY BOOKS	3,500.00	0.00	0.00	3,500.00	0.00	10-2220-430-1
10-2220-432-1	A/V MATERIALS	500.00	0.00	0.00	500.00	0.00	10-2220-432-1
10-2230-300-15	ASSESSMENTS - TITLE I	1,400.00	0.00	0.00	1,400.00	0.00	10-2230-300-15
10-2310-310-1	BD OF EDUC-PURCH SERV.	10,000.00	530.00	10,737.20	(737.20)	107.37	10-2310-310-1
10-2310-318-1	BD OF EDUC.-LEGAL	15,000.00	0.00	0.00	15,000.00	0.00	10-2310-318-1
10-2310-319-1	BANK & WIRE CHGS.	100.00	0.00	0.00	100.00	0.00	10-2310-319-1
10-2310-332-1	BD OF ED-TRAVEL	500.00	191.22	978.61	(478.61)	195.72	10-2310-332-1
10-2310-340-1	BD OF EDUC.-POSTAGE	1,500.00	0.00	0.00	1,500.00	0.00	10-2310-334-1
10-2310-350-1	ADVERTISING	3,000.00	21.09	579.69	2,420.31	19.32	10-2310-350-1
10-2310-410-1	SUPPLIES	20,000.00	100.00	1,600.89	18,399.11	8.00	10-2310-410-1
10-2310-540-1	BD OF EDUC-CAP.OUTLAY	2,000.00	0.00	0.00	2,000.00	0.00	10-2310-540-1
10-2310-610-1	MISC /OTHER	1,500.00	29.51	29.48	1,470.52	1.97	10-2310-610-1
10-2310-640-1	DUES & FEES	3,000.00	0.00	550.00	2,450.00	18.33	10-2310-640-1
10-2310-690-1	MISC-CONVENTION	7,000.00	488.00	488.00	6,512.00	6.97	10-2310-690-1
10-2320-110-1	SUPT SALARY	118,000.00	5,460.00	32,760.00	85,240.00	27.76	10-2320-110-1
10-2320-115-1	SUPT SECY/CO-OP STU	34,000.00	1,475.25	9,168.33	24,831.67	26.97	10-2320-115-1
10.2320.211.1	SUPT SALARY (39B)	2,500.00	85.72	514.32	1,985.68	20.57	10-2320-211-1
10.2320.212.1	SUPT SALARY (35B)	1,000.00	31.67	190.02	809.98	19.00	10-2320-212-1
10-2320-220-1	EMPL.BENE/INS	14,200.00	479.76	2,878.76	11,321.24	20.27	10-2320-220-1
10-2320-332-1	TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00	10-2320-332-1
10-2320-340-1	POSTAGE	500.00	0.00	0.00	500.00	0.00	10-2320-340-1
10-2320-410-1	OFFICE SUPL./SUBSCRIP	900.00	0.00	0.00	900.00	0.00	10-2320-410-1
10-2320-540-1	CAPITAL OUTLAY	500.00	0.00	0.00	500.00	0.00	10-2320-540-1
10-2320-640-1	DUES & FEES	1,200.00	0.00	1,008.00	192.00	84.00	10-2320-640-1
10-2410-110-1	ELEM.PRINC.-SALARY	65,000.00	2,708.33	16,249.98	48,750.02	25.00	10-2410-110-1
10-2410-115-1	ELEM SEC.-SALARY	31,000.00	1,125.52	6,763.59	24,236.41	21.82	10-2410-115-1
10.2410.211.1	ELEM.PRINC.-SALARY (39B)	2,000.00	42.53	255.15	1,744.85	12.76	10-2410-211-1

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Education Fund 10

Function 2000 Support Services

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
10.2410.212.1	ELEM.PRINC.-SALARY (35B)	1,000.00	15.71	94.26	905.74	9.43	10-2410-212-1
10.2410.220.1	ELEM.PRINC.-SALARY (46B)	20,000.00	883.19	5,325.09	14,674.91	26.63	10-2410-220-1
10-2410-600-1	OTHER MISC. EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00	10-2410-300-1
10-2410-332-1	ELEM.PRINC.-TRAVEL	300.00	0.00	588.00	(288.00)	196.00	10-2410-332-1
10-2410-410-1	ELEM.OFFICE SUPPLIES	4,000.00	0.00	1,512.09	2,487.91	37.80	10-2410-410-1
10-2410-640-1	ELEM.PRINC.-DUES & FEES	700.00	0.00	0.00	700.00	0.00	10-2410-640-1
10-2510-110-1	SALARY-BOOKKEEPER	66,800.00	2,625.00	17,132.50	49,667.50	25.65	10-2510-110-1
10-2510-220-1	EMPLOYEE BENE INS	13,675.00	476.73	2,860.38	10,814.62	20.92	10-2510-220-1
10-2510-652-1	BOOKKEEPER FIDELITY BOND	1,000.00	0.00	935.00	65.00	93.50	10-2510-652-1
10-2520-300-1	FISCAL SERVICES/AUDIT	14,570.00	0.00	0.00	14,570.00	0.00	10-2520-300-1
10-2540-340-1	UTIL-TELEPHONE	8,200.00	649.97	1,894.83	6,305.17	23.11	10-2540-340-1
10-2540-410-21	TITLE IV SCHOOL SAFETY SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00	10-2540-410-21
10-2560-110-1	CAFETERIA SALARIES	70,000.00	3,036.10	16,071.25	53,928.75	22.96	10-2560-110-1
10-2560-220-1	EMPLOYEE BENE INS	42,000.00	1,430.19	8,581.14	33,418.86	20.43	10-2560-220-1
10-2560-300-1	CAFETERIA/PURCH.SERVICES	3,000.00	40.00	1,282.00	1,718.00	42.73	10-2560-300-1
10-2560-323-1	REPAIRS/MAINTENANCE	1,000.00	0.00	149.50	850.50	14.95	10-2560-323-1
10-2560-332-1	TRAVEL	500.00	0.00	0.00	500.00	0.00	10-2560-332-1
10-2560-410-1	SUPL.-OTHER(NON FOOD)	4,000.00	0.00	6,254.85	(2,254.85)	156.37	10-2560-410-1
10-2560-411-1	SUPPLIES-FOOD ITEMS	82,000.00	9,230.51	9,151.38	72,848.62	11.16	10-2560-411-1
10-2560-600-1	MISC OTHER EXPENSES	1,000.00	0.00	770.00	230.00	77.00	10-2560-600-1
10-2660-600-1	DATA PROC./COPIER RENTAL	15,000.00	2,462.07	4,137.82	10,862.18	27.59	10-2660-600-1
2000 Support Services		947,651.00	67,569.71	225,134.62	722,516.38	23.76	* Function
Community Services							
10-3000-100-400-15	TITLE I/COMM SERV/READ NIGHT SUPPLIES	500.00	0.00	0.00	500.00	0.00	10-3000-400-15-15
3000 Community Services		500.00	0.00	0.00	500.00	0.00	* Function
Nonprogrammed Charges							
10-4120-320-1	TUITION PMTS-WCISEC	50,000.00	775.00	14,037.90	35,962.10	28.08	10-4120-320-1
10-4120-330-1	TUITION PYMTS/OTHER DIST	2,200.00	0.00	0.00	2,200.00	0.00	10-4120-330-1
4000 Nonprogrammed Charges		52,200.00	775.00	14,037.90	38,162.10	26.89	* Function
10 Education Fund		2,762,548.00	146,448.78	644,604.63	2,117,943.37	23.33	Fund
Support Services							
20-2540-110-1	OBM-REG.SALARIES	135,000.00	7,335.30	62,750.61	72,249.39	46.48	20-2540-110-1
20.2540.211.1	OBM-REG.SALARIES (388B)	400.00	0.00	0.00	400.00	0.00	20-2540-211-1
20.2540.212.1	OBM-REG.SALARIES (51B)	100.00	0.00	0.00	100.00	0.00	20-2540-212-1
20-2540-220-1	OBM-BENE/INS.	27,500.00	1,430.19	7,732.42	19,767.58	28.12	20-2540-220-1
20-2540-300-1	PURCHASED SERVICES	70,000.00	1,372.95	13,548.92	56,451.08	19.36	20-2540-300-1
20-2540-321-1	UTIL.-HEATING	20,000.00	187.82	851.88	19,148.12	4.26	20-2540-321-1
20-2540-326-1	EQUIP.REPAIR EXPENSE	3,000.00	0.00	0.00	3,000.00	0.00	20-2540-326-1

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Oper, Build, & Maint Fund 20
Function 2000 Support Services

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
20-2540-327-1	OBM/UTIL-ELECTRIC	75,000.00	8,357.45	27,507.07	47,492.93	36.68	20-2540-327-1
20-2540-328-1	OBM/UTIL-WATER & SEWAGE	10,000.00	539.13	2,296.39	7,703.61	22.96	20-2540-328-1
20-2540-332-1	TRAVEL	1,000.00	78.39	310.26	689.74	31.03	20-2540-332-1
20-2540-334-1	UNIT TRUCK EXPENSE	500.00	0.00	0.00	500.00	0.00	20-2540-334-1
20-2540-410-1	OBM-CUSTODIAL SUPPLIES	20,000.00	0.00	1,677.95	18,322.05	8.39	20-2540-410-1
20-2540-411-1	REPAIRS/MAINT SUPPLIES	30,000.00	2,268.22	9,650.83	20,349.17	32.17	20-2540-411-1
20-2540-540-1	OBM-CAPITAL OUTLAY	28,890.00	2,236.35	70,454.89	(41,564.89)	243.87	20-2540-540-1
20-2540-540-8	OBM-CAP PROJECT	260,992.00	134,895.25	160,991.50	100,000.50	61.68	20-2540-540-8
20-2540-600-1	OBM-OTHER EXP.	2,000.00	70.00	70.00	1,930.00	3.50	20-2540-600-1
2000 Support Services		684,382.00	158,771.05	357,842.72	326,539.28	52.29	* Function
20 Oper, Build, & Maint Fund		684,382.00	158,771.05	357,842.72	326,539.28	52.29	Fund
Debt Services							
30-5200-621-1	DEBT SERVICE-INT EXPENSE/LONG TERM	27,447.60	0.00	0.00	27,447.60	0.00	30-5200-621-1
30-5300-650-1	DEBT SERVICES-PRINCIPAL LONG TERM	189,000.00	0.00	0.00	189,000.00	0.00	30-5300-650-1
30-5400-655-1	DEBT SERVICE-OTHER (AGENT FEE)	500.00	0.00	0.00	500.00	0.00	30-5400-655-1
5000 Debt Services		216,947.60	0.00	0.00	216,947.60	0.00	* Function
30 Debt Service Fund or Fund Group		216,947.60	0.00	0.00	216,947.60	0.00	Fund
Support Services							
40-2550-110-1	TRANSP-REG. SALARY	120,000.00	5,241.83	25,233.26	94,766.74	21.03	40-2550-110-1
40.2550.211.1	TRANSP-REG. SALARY (388B)	0.00	2.09	12.54	(12.54)	0.00	40-2550-211-1
40.2550.212.1	TRANSP-REG. SALARY (51B)	0.00	0.77	4.62	(4.62)	0.00	40-2550-212-1
40-2550-220-1	TRANSP-BENE/INS.	14,000.00	496.75	2,981.70	11,018.30	21.30	40-2550-220-1
40-2550-300-1	LABOR REPAIR/PARTS	8,000.00	303.86	2,540.21	5,459.79	31.75	40-2550-300-1
40-2550-310-1	HEALTH SERVICES	1,100.00	0.00	0.00	1,100.00	0.00	40-2550-310-1
40-2550-315-1	TRANSP./PURCH SERVICES	500.00	0.00	0.00	500.00	0.00	40-2550-315-1
40-2550-332-1	TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00	40-2550-332-1
40-2550-411-1	GASOLINE & DIESEL	38,000.00	5,045.24	5,045.24	32,954.76	13.28	40-2550-411-1
40-2550-412-1	OIL & GREASE	50.00	0.00	0.00	50.00	0.00	40-2550-412-1
40-2550-413-1	TIRES & TUBES	2,000.00	0.00	0.00	2,000.00	0.00	40-2550-413-1
40-2550-550-1	CAPITAL OUTLAY-VEHICLES	74,031.00	0.00	74,030.76	0.24	100.00	40-2550-550-1
40-2550-600-1	OTHER EXPENSE	2,300.00	49.00	400.00	1,900.00	17.39	40-2550-600-1
2000 Support Services		260,981.00	11,139.54	110,248.33	150,732.67	42.24	* Function
40 Transportation Fund		260,981.00	11,139.54	110,248.33	150,732.67	42.24	Fund
Instruction							
50-1101-212-1	ELEM AIDES/IMRF	15,000.00	491.43	3,566.15	11,433.85	23.77	50-1101-212-1
50-1101-213-1	ELEM. AIDES/FICA	10,500.00	362.46	2,472.05	8,027.95	23.54	50-1101-213-1

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I.M.R.F./Soc. Sec. Fund 50

Function 1000 Instruction

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
50-1101-214-1	ELEM/JRH TCH-MED ONLY	8,200.00	372.21	1,965.81	6,234.19	23.97	50-1101-214-1
50.1125.212.100.10	PRE K/AIDE SALARY 2019-20 (33B	350.00	0.00	349.28	0.72	99.79	50-1125-212-7-10
50.1125.212.100.11	PRESCH/AIDE SAL. 2020-21 (33B	500.00	91.68	211.46	288.54	42.29	50-1125-212-7-11
50-1125-212-11	PRESCH/IMRF	2,400.00	0.00	0.00	2,400.00	0.00	50-1125-212-7-11
50.1125.213.100.10	PRE K/AIDE SALARY 2019-20 (FR)	130.00	0.00	239.64	(109.64)	184.34	50-1125-213-7-10
50-1125-213-10	PRE K AIDE/FICA	200.00	0.00	0.00	200.00	0.00	50-1125-213-7-10
50.1125.213.100.11	PRESCH/AIDE SAL. 2020-21 (FR)	1,500.00	62.90	145.08	1,354.92	9.67	50-1125-213-7-11
50-1125-213-11	PRESCH/FICA	1,500.00	0.00	0.00	1,500.00	0.00	50-1125-213-7-11
50.1125.214.100.10	PRE K/TCH SALARY 2019-20 (MR)	120.00	0.00	129.24	(9.24)	107.70	50-1125-214-7-10
50-1125-214-10	PRE K TCH/MED ONLY	130.00	0.00	0.00	130.00	0.00	50-1125-214-7-10
50.1125.214.100.11	PRESCH TCH SAL./2020-2021 (MR)	750.00	33.21	69.32	680.68	9.24	50-1125-214-7-11
50-1205-212-1	LD AIDES/IMRF	11,000.00	408.94	1,568.82	9,431.18	14.26	50-1205-212-1
50-1205-213-1	LD AIDES/FICA	7,000.00	289.01	1,084.78	5,915.22	15.50	50-1205-213-1
50-1205-214-1	LD TCH/MEDICARE ONLY	2,000.00	81.97	470.74	1,529.26	23.54	50-1205-214-1
50.1250.214.100.14	TITLE I SALARIES 2017-201 (MR)	100.00	0.00	147.40	(47.40)	147.40	50-1250-214-14
50.1255.214.100.15	TITLE I-SALARIES/2020-21 (MR)	1,000.00	39.07	78.14	921.86	7.81	50-1255-214-15
50-1400-213-1	TECH/FICA	750.00	0.00	104.43	645.57	13.92	50-1400-213-1
50-1400-214-1	TECH TCH/MED. ONLY	10.00	0.00	0.00	10.00	0.00	50-1400-214-1
50-1520-212-1	JRH ATHLETICS/IMRF	750.00	0.00	0.00	750.00	0.00	50-1520-212-1
50-1520-213-1	JRH ATHLETICS/FICA	1,500.00	0.00	0.00	1,500.00	0.00	50-1520-213-1
50-1520-214-1	JRH ATHLETICS/MED.ONLY	500.00	4.27	25.67	474.33	5.13	50-1520-214-1
1000 Instruction		65,890.00	2,237.15	12,628.01	53,261.99	19.17	* Function
Support Services							
50-2120-214-1	GUIDANCE/MEDICARE ONLY	1,000.00	27.01	161.00	839.00	16.10	50-2120-214-1
50-2140-214-1	PSYCH/MEDICARE ONLY	1,000.00	0.00	0.00	1,000.00	0.00	50-2140-214-1
50-2150-214-1	SPEECH/MED ONLY	1,000.00	16.60	33.20	966.80	3.32	50-2150-214-1
50.2210.214.2.1	TITLE II (4932)STIPENDS (MR)	0.00	0.00	6.54	(6.54)	0.00	50-2210-214-12
50.2210.214.15	TITLE I SIP STIPENDS (MR)	0.00	9.28	9.28	(9.28)	0.00	50-2210-214-15
50.2210.214.17	TITLE I SIP STIPENDS (MR)	0.00	0.00	0.00	0.00	0.00	50-2210-214-17
50-2220-212-1	LIBR/IMRF	3,200.00	122.25	721.86	2,478.14	22.56	50-2220-212-1
50-2220-213-1	LIBR./FICA	2,300.00	83.87	495.26	1,804.74	21.53	50-2220-213-1
50-2320-212-1	CENT.OFFICE/IMRF	4,500.00	164.49	1,022.27	3,477.73	22.72	50-2320-212-1
50-2320-213-1	CENT.OFFICE/FICA	1,000.00	112.86	701.38	298.62	70.14	50-2320-213-1
50-2320-214-1	SUPT./MEDICARE ONLY	2,200.00	79.17	475.02	1,724.98	21.59	50-2320-214-1
50-2410-212-1	ELEM.PRINC.SEC./IMRF	3,400.00	125.50	754.14	2,645.86	22.18	50-2410-212-1
50-2410-213-1	ELEM PRINC. SEC./FICA	2,700.00	86.10	517.40	2,182.60	19.16	50-2410-213-1
50-2410-214-1	ELEM PRINC./MED.ONLY	1,850.00	39.28	235.63	1,614.37	12.74	50-2410-214-1
50-2510-212-1	BKPR/IMRF	8,000.00	292.69	1,910.28	6,089.72	23.88	50-2510-212-1
50-2510-213-1	BKPR/FICA	6,000.00	200.81	1,310.64	4,689.36	21.84	50-2510-213-1
50-2540-212-1	CUSTODIAL/IMRF	15,000.00	644.90	3,784.67	11,215.33	25.23	50-2540-212-1
50-2540-213-1	CUSTODIAL/FICA	12,000.00	561.16	4,800.43	7,199.57	40.00	50-2540-213-1

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I.M.R.F./Soc. Sec. Fund 50

Function 2000 Support Services

Account	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	State Account Number
50.2540.214.1	OBM-REG.SALARIES (MR)	1.00	0.00	0.00	1.00	0.00	50-2540-214-1
50-2550-212-1	BUS DRIVER-IMRF	8,000.00	324.14	1,725.38	6,274.62	21.57	50-2550-212-1
50-2550-213-1	BUS DRIVER-FICA	9,000.00	390.80	1,869.15	7,130.85	20.77	50-2550-213-1
50.2550.214.1	TRANSP-REG. SALARY (MR)	100.00	1.93	11.58	88.42	11.58	50-2550-214-1
50-2560-212-1	COOKS/IMRF	9,000.00	328.77	1,782.19	7,217.81	19.80	50-2560-212-1
50-2560-213-1	COOKS/FICA	7,000.00	232.26	1,229.47	5,770.53	17.56	50-2560-213-1
50.2560.214.1	CAFETERIA SALARIES (MR)	0.00	0.00	0.00	0.00	0.00	50-2560-214-1
2000 Support Services		98,251.00	3,843.87	23,556.77	74,694.23	23.98	* Function
50 I.M.R.F./Soc. Sec. Fund		164,141.00	6,081.02	36,184.78	127,956.22	22.04	Fund
Support Services							
80-2362-300-1	WORKERS' COMPENSATION INS	19,928.00	0.00	19,928.12	(0.12)	100.00	80-2362-300-1
80-2363-300-1	TORT/UNEMPLOYMENT INS.EXP.	12,000.00	0.00	2,729.61	9,270.39	22.75	80-2363-300-1
80-2364-300-1	PROPERTY/CASUALTY INS.EXP.	65,611.00	0.00	65,611.36	(0.36)	100.00	80-2364-300-1
80-2367-100-1	TORT/ED, INSPECT, SUPERV, SERV	93,991.00	0.00	0.00	93,991.00	0.00	80-2367-100-1
2000 Support Services		191,530.00	0.00	88,269.09	103,260.91	46.09	* Function
80 Tort Immunity and Judgment Fund		191,530.00	0.00	88,269.09	103,260.91	46.09	Fund
Support Services							
90-2540-500-1	FIRE PREV & SAFETY CAPITAL	106,970.00	0.00	0.00	106,970.00	0.00	90-2540-500-1
2000 Support Services		106,970.00	0.00	0.00	106,970.00	0.00	* Function
90 Capital Improvement Fund		106,970.00	0.00	0.00	106,970.00	0.00	Fund
	Report Total:	4,387,499.60	322,440.39	1,237,149.55	3,150,350.05	28.20	

Balance Sheet

Date Range: 9/1/2024 to 9/30/2024

Printed: 10/11/2024 8:17:24AM
La Harpe CSD 347

Agency Fund or Fund Group 99
Account Class 100 Current Assets

	Description	Y.T.D. Bal.Frwd.	M.T.D. Activity	Y.T.D. Activity	State Account Number
Current Assets					
	ACTIVITY CASH IN BANK	24,808.08	29.16	24,837.24	99-112
100	**Current Assets**	24,808.08	29.16	24,837.24	* Account Class
Current Liabilities					
	CONCESSIONS	(2,748.41)	0.00	(2,748.41)	99-481-1000-99
	JH GIRLS BASKETBALL	(1,741.42)	0.00	(1,741.42)	99-481-1200-99
	JH BASEBALL	(84.56)	0.00	(84.56)	99-481-1300-99
	JH VOLLEYBALL	(504.81)	0.00	(504.81)	99-481-1400-99
	JH BOYS BASKETBALL	(295.79)	0.00	(295.79)	99-481-1500-99
	REGIONAL TOURNAMENT	(6,552.50)	0.00	(6,552.50)	99-481-1600-99
	NOW INTEREST	(221.48)	(9.16)	(230.64)	99-481-2100-99
	MEMORIAL FUND	(499.00)	0.00	(499.00)	99-481-2200-99
	JUNIOR HIGH	(4,062.91)	(20.00)	(4,082.91)	99-481-2300-99
	BAND/MUSIC	(1,387.68)	0.00	(1,387.68)	99-481-2400-99
	LIBRARY	(1,892.67)	0.00	(1,892.67)	99-481-2500-99
	STUDENT COUNCIL FUND	(4,691.69)	0.00	(4,691.69)	99-481-2700-99
	PBIS	(125.16)	0.00	(125.16)	99-481-2800-99
400	**Current Liabilities**	(24,808.08)	(29.16)	(24,837.24)	* Account Class
99	**Agency Fund or Fund Group**	0.00	0.00	0.00	Fund
	Report Total:	0.00	0.00	0.00	

Paid Acc(.its Payable by Check Number

Printed: 10/11/2024 2:48:44PM
La Harpe CSD 347
Expense on Date: 10/11/2024 to 10/11/2024

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
3147	20-2540-300-1	ARCHITECHNICS	DESIGNS	11		10/11/24	10/11/24	91330	3,633.84	20-2540-300-1
								Total	3,633.84	
09/30/2024	10-2560-411-1	BIMBO BAKERIES/EARTHGRAIN	CAFETERIA	11		10/11/24	10/11/24	91331	457.24	10-2560-411-1
								Total	457.24	
1008062	10-1408-416-1	BLUUM OF TEXAS LLC	LENOVO LAPTOPS/13	11		10/11/24	10/11/24	91332	10,137.14	10-1408-416-1
1009266	10-1408-416-1		LENOVO LAPTOP WARRANTY/13	11		10/11/24	10/11/24	91332	1,677.00	10-1408-416-1
								Total	11,814.14	
926895815	20-2540-411-1	BSN SPORTS INC	NEW RUG	11		10/11/24	10/11/24	91333	567.10	20-2540-411-1
								Total	567.10	
45899	40-2550-300-1	CLOVER'S TIRE SHOP	ALTERNATOR/ACTIVITY BUS	11		10/11/24	10/11/24	91334	896.07	40-2550-300-1
								Total	896.07	
09/25/2024	20-2540-327-1	CONSTELLATION NEWENERGY	OBM/UTIL-ELECTRIC	11		10/11/24	10/11/24	91335	8,658.48	20-2540-327-1
								Total	8,658.48	
118963	10-2560-300-1	COPPES TERMITE & PEST	MONTHLY PEST CONTROL - CAFETEI	11		10/11/24	10/11/24	91336	40.00	10-2560-300-1
								Total	40.00	
09/29/2024	20-2540-410-1	D&K BENNETT INC	FLOOR CLEANER	11		10/11/24	10/11/24	91337	252.00	20-2540-410-1
								Total	252.00	
AR265988	10-2660-600-1	DIGITAL COPY SYSTEMS	DATA PROC./COPIER RENTAL	11		10/11/24	10/11/24	91338	790.28	10-2660-600-1
								Total	790.28	
205561	20-2540-300-1	FRANK MILLARD & CO INC	BOILER PUMP COUPLING	11		10/11/24	10/11/24	91339	555.19	20-2540-300-1
								Total	555.19	
I6-594918	20-2540-300-1	GETZ FIRE EQUIPMENT	TANK INSPECTION	11		10/11/24	10/11/24	91340	260.95	20-2540-300-1
								Total	260.95	
400335	20-2540-411-1	GOPHER	LOCKER PADLOCKS	11		10/11/24	10/11/24	91341	882.87	20-2540-411-1
								Total	882.87	
442440	10-2310-332-1	ILL ASSOC. OF SCH. BOARDS	WESTERN DIVISION MTG OCT	11		10/11/24	10/11/24	91342	30.00	10-2310-332-1
								Total	30.00	
09/17/2024	10-3999-1	ILLINOIS STATE BOARD	TEACHER VACANCY GRANT-PAYBAC	11		10/11/24	10/11/24	91343	21,064.00	10-3999-1
								Total	21,064.00	
37457	40-2550-300-1	K & C ENTERPRISES	SERVICE VAN	11		10/11/24	10/11/24	91344	81.07	40-2550-300-1

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Printed: 10/11/2024 2:48:44PM
La Harpe CSD 347
Expense on Date: 10/11/2024 to 10/11/2024

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								Total	81.07	
10/11/24	10-2310-310-1	KAREN NUDD	TREASURER DUTIES	11		10/11/24	10/11/24	91345	530.00	10-2310-310-1
								Total	530.00	
41677	10-1101-413-1	KIDDER MUSIC SERVICE INC.	BAND REPAIRS & SUPL	11		10/11/24	10/11/24	91346	242.50	10-1101-413-1
41677	10-1101-413-1		BAND REPAIRS & SUPL	11		10/11/24	10/11/24	91346	47.50	10-1101-413-1
								Total	290.00	
09/27/2024	10-2560-411-1	KOHL GROCER	CAFETERIAW	11		10/11/24	10/11/24	91347	6,334.00	10-2560-411-1
								Total	6,334.00	
10/01/2024	10-2540-340-1	LA HARPE TELEPHONE CO.	UTIL-TELEPHONE	11		10/11/24	10/11/24	91348	659.62	10-2540-340-1
								Total	659.62	
09/30/2024	20-2540-328-1	LA HARPE WATERWORKS	OBM/UTIL-WATER & SEWAGE	11		10/11/24	10/11/24	91349	351.09	20-2540-328-1
								Total	351.09	
S271979	10-2560-411-1	LANTER DISTRIBUTING LLC	CAFETERIA	11		10/11/24	10/11/24	91350	260.48	10-2560-411-1
								Total	260.48	
LTC6383-AR	10-1255-221-300-15	LEARNING TECHNOLOGY CENT	IETC CONFERENCE - DIXON	11		10/11/24	10/11/24	91351	150.00	10-1255-300-15
								Total	150.00	
M7SDS-58-092	10-2310-410-1	LINQ INC	AP CHECKS/500	11		10/11/24	10/11/24	91352	365.37	10-2310-410-1
								Total	365.37	
66000	10-2220-430-1	LUCKY LUKE LLC	LIBRARY BOOKS	11		10/11/24	10/11/24	91353	347.24	10-2220-430-1
								Total	347.24	
66000	40-2550-300-1	MELTON'S AUTO	BUS #8 REPAIRS	11		10/11/24	10/11/24	91354	1,130.15	40-2550-300-1
								Total	1,130.15	
1137	20-2540-410-1	MENARDS	OBM-CUSTODIAL SUPPLIES	11		10/11/24	10/11/24	91355	152.07	20-2540-410-1
3437	20-2540-411-1		KNOBS/LOCKS	11		10/11/24	10/11/24	91355	169.95	20-2540-411-1
2357	20-2540-411-1		REPAIRS/MAINT SUPPLIES	11		10/11/24	10/11/24	91355	237.33	20-2540-411-1
2724	20-2540-411-1		MAINTENANCE SUPPLIES	11		10/11/24	10/11/24	91355	99.97	20-2540-411-1
3099	20-2540-411-1		MAINTENANCE SUPPLIES	11		10/11/24	10/11/24	91355	65.89	20-2540-411-1
								Total	725.21	
40412	40-2550-600-1	MID-WEST TRUCKERS ASSOC.	YEARLY RANDOM DRUG TESTS	11		10/11/24	10/11/24	91356	720.00	40-2550-600-1

Paid Acc ..nts Payable by Check Number

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La Harpe CSD 347
Expense on Date: 10/11/2024 to 10/11/2024

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								Total	720.00	
67515	90-2540-500-1	NATIONAL GLAZING SOLUTIONS	WINDOW SAFETY GLAZING	11		10/11/24	10/11/24	91357	9,070.40	90-2540-500-1
								Total	9,070.40	
09/30/2024	20-2540-321-1	NICOR GAS	UTIL.-HEATING	11		10/11/24	10/11/24	91358	485.55	20-2540-321-1
								Total	485.55	
366816069	10-1101-411-9-1	PEPPER & SON, INC.	JRH BAND & CHORAL MUSIC	11		10/11/24	10/11/24	91359	187.99	10-1101-411-6-9-1
								Total	187.99	
2117	20-2540-300-1	PLUMBING ETC	SHOP FURNACE COUPLING	11		10/11/24	10/11/24	91360	76.92	20-2540-300-1
								Total	76.92	
09/30/2024	10-2560-411-1	PRAIRIE FARMS DAIRY	CAFETERIA	11		10/11/24	10/11/24	91361	2,079.21	10-2560-411-1
								Total	2,079.21	
76380	10-1408-414-1	QUALITY NETWORK SOLUTIONS	QUARTERLY CLOUD STORAGE	11		10/11/24	10/11/24	91362	167.76	10-1408-414-1
76363	10-1408-411-1		MONTHLY SERVICE AGREEMENT	11		10/11/24	10/11/24	91362	2,015.66	10-1408-411-1
								Total	2,183.42	
32577	10-1125-100-410-11	THE CENTER	ELS ASSESSMENT	11		10/11/24	10/11/24	91363	199.00	10-1125-410-7-11
								Total	199.00	
SUBSCRIPTIO	10-1255-221-300-15	THE PARENT INSTITUTE	PARENTS SUBSCRIPTION/1 YEAR	11		10/11/24	10/11/24	91364	389.00	10-1255-300-15
								Total	389.00	
24-3626	20-2540-540-1	TODAY`S CLASSROOM LLC	A PORTER NEW DESK	11		10/11/24	10/11/24	91365	816.94	20-2540-540-1
								Total	816.94	
10/11/2024	10-4120-320-1	WEST CENT.ILL.SPEC.ED.	PER CAPITA - OCT	11		10/11/24	10/11/24	91366	337.00	10-4120-320-1
10/11/2024	10-4120-320-1		FLAT FEE - OCT	11		10/11/24	10/11/24	91366	56.00	10-4120-320-1
10/11/2024	10-4120-320-1		OT-PT - OCT	11		10/11/24	10/11/24	91366	382.00	10-4120-320-1
10/11/2024	10-2110-300-1		SOCIAL WORKER -OCT	11		10/11/24	10/11/24	91366	3,366.00	10-2110-300-1
10/11/2024	10-1205-410-3-1		ARRA IDEA PART B PRESCH - OCT	11		10/11/24	10/11/24	91366	282.00	10-1205-410-7-3-1
10/11/2024	10-1205-410-4-1		ARRA IDEA PART B FLOW THROUGH	11		10/11/24	10/11/24	91366	7,105.00	10-1205-410-4-1
								Total	11,528.00	
37482	40-2550-411-1	WEST CENTRAL FS, INC.	GAS TANK HOSE	11		10/11/24	10/11/24	91367	70.28	40-2550-411-1
								Total	70.28	
417078	20-2540-540-1	WORTHINGTON DIRECT	OFFICE RECEPTION SEAT	11		10/11/24	10/11/24	91368	967.58	20-2540-540-1

Paid Acco..nts Payable by Check Number

Printed: 10/11/2024 2:48:44PM
La Harpe CSD 347
Expense on Date: 10/11/2024 to 10/11/2024

Invoice #	A.S.N.	Vendor Name	Description	Batch #	P.O. #	Check Date	Expense on Date	Check #	Amount	State Account #
								Total	967.58	
							Report Total		$89,900.68	

Gmail

Janet Gladu <jgladu@laharpeeagles.com>

Fwd: Work notice

Laura Jones <laurajones@laharpeeagles.com> Tue, Oct 1, 2024 at 7:31 AM
To: Janet Gladu <jgladu@laharpeeagles.com>, Shelly Rahn <srahn@laharpeeagles.com>

---------- Forwarded message ---------
From: **Kelly Sturek** <ksturek@laharpeeagles.com>
Date: Mon, Sep 30, 2024 at 10:39 PM
Subject: Work notice
To: Laura Jones <laurajones@laharpeeagles.com>, <msiegfried@laharpeeagles.com>

Just letting you know that my new last day of work will be 01/02/2025. I would still like to be kept on as a sub custodian.

If there isn't a replacement by then, I'm willing to work until there is one.
Sent from my iPhone

--
Laura Jones
Finance Manager
LaHarpe CSD #347
404 W Main St, LaHarpe, IL 61450
Ph. 217-659-7739 Fax 217-659-7730

Due to ROE on 10/15/2024
Due to ISBE on 11/15/2024
SD/JA24

[X] School District
[ ] Joint Agreement

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

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

School District/Joint Agreement Information

School District/Joint Agreement Number:
26034347004
County Name:
Hancock
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate)
La Harpe CSD 347
Address
404 W. Main St
City:
La Harpe
Email Address:
jgladu@laharpeeagles.com
Zip Code
61450

Accounting Basis:

[X] CASH
[ ] ACCRUAL

School District Lookup Tool   School District Directory

Filing Status:

Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only)

Annual Financial Report (AFR) Instructions

0

Certified Public Accountant Information

Name of Auditing Firm
Dennis G. Koch & Associates LLC
Name of Audit Manager
Dennis G. Koch
Address:
1706 N. 16th Street

City:	State	Zip Code
Quincy	**IL**	**62301**

Phone Number
(217) 224-8484
Fax Number:
(217) 224-0504
IL License Number (9 digit)
066-004856
Expiration Date
09/30/27
Email Address
dgkoch@dgkochcpa.com

Annual Financial Report

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

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

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

[ ] Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print)
Janet Gladu
Email Address:
jgladu@laharpeeagles.com
Telephone
(217) 659-7739
Fax Number:
(217) 669-7730
Signature & Date:

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

Township Treasurer Name (type or print)

Email Address:

Telephone:
Fax Number:

Signature & Date

[ ] Reviewed by Regional Superintendent/Cook ISC

Regional Superintendent/Cook ISC Name (Type or Print)
John Meixner
Email Address:
jmeixner@roe26.net
Telephone:
(309) 837-4821
Fax Number:
(309) 837-2887
Signature & Date

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (07/24-version3)

26-034-3470-04_AFR24 La Harpe CSD 347

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing)
23 Illinois Administrative Code 100 Subtitle A Chapter I Subchapter C (Part 100)

1 **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2 **All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection

3 **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR

4 **Submit AFR Electronically**
- The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures
IWAS
- AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes"
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc
For embedding instructions see "Opinions & Notes" tab of this form
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software*

5 **Submit Paper Copy of AFR with Signatures**
a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature. *Please comply with their requests as necessary*
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file.
b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually
c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually
- If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after
- Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized
Federal Single Audit 2 CFR 200.500

6 **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE)
Approval may be provided up to and no later than December 15 annually.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, audits are considered late and out of compliance per Illinois School Code

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

Page 2

AUDITOR'S QUESTIONNAIRE

UCTIONS: 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 ch the appropriate findings/comments.

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments. Date: ____

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Dennis G. Koch & Associates LLC

Name of Audit Firm (print)

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

Signature of Audit Manager (not firm)

10/08/24

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.

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2023 Equalized Assessed Valuation (EAV): 67,328,884

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.016339	+	0.004456	+	0.001041	=	0.021840	0.000446

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
3,796,415	3,167,296	629,119	2,813,998

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

C. Short-Term Debt **

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

Other		Total
0	=	0

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

D. Long-Term Debt

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

- [X] a. 6.9% for elementary and high school districts. 4,645,693
- [ ] b. 13.8% for unit districts.

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding	511	1,404,000

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.

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

Comments:

Page 4

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: La Harpe CSD 347
District Code: 26034347004
County Name: Hancock

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	2,813,998.00	0.741	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	3,796,415.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	3,167,296.00	0.834	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	3,796,415.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	2,813,998.00	319.84	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	8,798.04		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	1,249,893.40		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	3
Long-Term Debt Outstanding (P3, Cell H38)		1,404,000.00	69.77	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		4,645,693.00		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.

BASIC FINANCI/ . MENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1											
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) [1]		2,017,594	432,542	90,227	213,612	48,137		150,250	92,777	238,439
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		2,017,594	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	2,017,594	432,542	90,227		48,137				
40	Investment in General Fixed Assets					213,612			150,250	92,777	238,439
41	Total Liabilities and Fund Balance		2,017,594	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	23,021								
46	Total Student Activity Current Assets For Student Activity Funds		23,021								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	23,021								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		23,021								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		2,040,615	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
59	Reserved Fund Balance District with Student Activity Funds	714	23,021								
60	Unreserved Fund Balance District with Student Activity Funds	730	2,017,594	432,542	90,227	0	48,137	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds				0	213,612	0	0	150,250	92,777	238,439
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,040,615	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439

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

Page 6

	A	B	L	M	N
1				Account Groups	
2	ASSETS (Enter Whole Dollars)	Acct #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) [1]				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		24,136	
17	Building & Building Improvements	230		3,334,445	
18	Site Improvements & Infrastructure	240		70,574	
19	Capitalized Equipment	250		434,512	
20	Construction in Progress	260		52,193	
21	Amount Available in Debt Service Funds	340			90,227
22	Amount to be Provided for Payment on Long Term Debt	350			1,313,773
23	Total Capital Assets			3,915,860	1,404,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long Term Debt Payable (General Obligation, Revenue, Other)	511			1,404,000
37	Total Long-Term Liabilities				1,404,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			3,915,860	
41	Total Liabilities and Fund Balance		0	3,915,860	1,404,000
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			3,915,860	1,404,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				1,404,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Bal- [illegible] District with Student Activity Funds	730	0		
61	Investment in Ger- [illegible] ssets District with Student Activity Funds			3,915,860	
62	Total Liabilitie [illegible] Balance District with Student Activity Funds		0	3,915,860	1,404,000

BASIC FINANC[illegible]EMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, E[illegible]ITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,519,844	568,025	224,579	150,767	163,027	0	24,624	185,573	26,516
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	775,697	0	0	149,892	0	0	0	0	0
7	FEDERAL SOURCES	4000	523,279	84,287	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		2,818,820	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	528,006								
10	Total Receipts/Revenues		3,346,826	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	1,716,901				51,129			0	
13	Support Services	2000	755,163	412,812		242,138	81,637	0		167,254	2,720
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	40,282	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	216,912	0	0			0	0
17	Total Direct Disbursements/Expenditures		2,512,346	412,812	216,912	242,138	132,766	0		167,254	2,720
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	528,006	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		3,040,352	412,812	216,912	242,138	132,766	0		167,254	2,720
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		306,474	239,500	7,667	58,521	30,261	0	24,624	18,319	23,796
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund [12]	7110									
25	Abatement of the Working Cash Fund [12]	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets [6]	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases [11]	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases [11]	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110									
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130							0		
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150									
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160						0			
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases [11]	8410									0
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases [11]	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases [11]	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases [11]	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases [11]	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases [11]	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases [11]	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases [11]	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		306,474	239,500	7,667	58,521	30,261	0	24,624	18,319	23,796
79	Fund Balances without Student Activity Funds - July 1, 2023		1,711,120	193,042	82,560	155,091	17,876		125,626	74,458	214,643
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		2,017,594	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439
84											
85	Student Activity Fund Balance - July 1, 2023		17,916								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	26,410								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	21,305								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		5,105								
91	Student Activi[illegible] Balance - June 30, 2024		23,021								

BASIC FINANC[illegible] TEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, E[illegible]JITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	1,546,254	568,025	224,579	150,767	163,027	0	24,624	185,573	26,516
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	775,697	0	0	149,892	0	0	0	0	0
97	FEDERAL SOURCES	4000	523,279	84,287	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		2,845,230	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516
99	*Receipts/Revenues for "On Behalf" Payments* [4]	3998	528,006	0	0	0	0	0		0	0
100	Total Receipts/Revenues		3,373,236	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	1,738,206				51,129			0	
103	Support Services	2000	755,163	412,812		242,138	81,637	0		167,254	2,720
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	40,282	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	216,912	0	0			0	0
107	Total Direct Disbursements/Expenditures		2,533,651	412,812	216,912	242,138	132,766	0		167,254	2,720
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	528,006	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		3,061,657	412,812	216,912	242,138	132,766	0		167,254	2,720
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		311,579	239,500	7,667	58,521	30,261	0	24,624	18,319	23,796
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		2,040,615	432,542	90,227	213,612	48,137	0	150,250	92,777	238,439

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

Page 10

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) [7]		1,046,895	286,420	224,051	65,609	68,261		24,565	185,133	26,452
6	Leasing Purposes Levy [8]	1130	26,957								
7	Special Education Purposes Levy	1140	21,362								
8	FICA/Medicare Only Purposes Levies	1150					59,361				
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		1,095,214	286,420	224,051	65,609	127,622	0	24,565	185,133	26,452
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	466	119	88	28	54		12	77	12
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes [9]	1230	118,451								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290					35,101				
18	Total Payments in Lieu of Taxes		118,917	119	88	28	35,155	0	12	77	12
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

STATEMENT OF REVENU[...]VED/REVENUES
FOR THE YEAR END[...]NE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular Transp Fees from Other Districts (In State)	1412									
44	Regular Transp Fees from Other Sources (In State)	1413									
45	Regular Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch Transp Fees from Pupils or Parents (In State)	1421									
48	Summer Sch Transp Fees from Other Districts (In State)	1422									
49	Summer Sch Transp Fees from Other Sources (In State)	1423									
50	Summer Sch Transp Fees from Other Sources (Out of State)	1424									
51	CTE Transp Fees from Pupils or Parents (In State)	1431									
52	CTE Transp Fees from Other Districts (In State)	1432									
53	CTE Transp Fees from Other Sources (In State)	1433									
54	CTE Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed Transp Fees from Other Districts (In State)	1442									
57	Special Ed Transp Fees from Other Sources (In State)	1443									
58	Special Ed Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult Transp Fees from Other Sources (In State)	1453									
62	Adult Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	128,413	561	440	130	250		47	363	52
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		128,413	561	440	130	250	0	47	363	52
68	FOOD SERVICE	1600									
69	Sales to Pupils Lunch	1611	6,441								
70	Sales to Pupils Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		6,441								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions Athletic	1711	6,035								
78	Admissions Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	26,410								
83	Total District/School Activity Income (without Student Activity Funds)		6,035	0							
84	Total District/School Activity Income (with Student Activity Funds)		32,445								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals Regular Textbooks	1811	66								
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		66								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	164,758	280,925		85,000					
110	Total Other Revenue from Local Sources		164,758	280,925	0	85,000	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,519,844	568,025	224,579	150,767	163,027	0	24,624	185,573	26,516
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,546,254								
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	517,723								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		517,723	0	0	0	0	0		0	0

STATEMENT OF REVENL　　JED/REVENUES
FOR THE YEAR ENL　　IE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		0	0		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									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	2,653								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				86,110					
155	Transportation - Special Education	3510				63,782					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		149,892	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	89,325								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	165,996								
171	Total Restricted Grants-In-Aid		257,974	0	0	149,892	0	0	0	0	0
172	Total Receipts from State Sources	3000	775,697	0	0	149,892	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
174	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)**										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	**Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt**		0	0	0	0	0	0	0	0	0
178	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)**										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	**Total Restricted Grants-In-Aid Received Directly from Federal Govt**		0	0		0	0	0			0
184	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)**										
185	**TITLE V**										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	**Total Title V**		0	0		0	0				
191	**FOOD SERVICE**										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	104,579								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	38,158								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	**Total Food Service**		142,737				0				
201	**TITLE I**										
202	Title I - Low Income	4300	150,019								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	**Total Title I**		150,019	0		0	0				
207	**TITLE IV**										
208	Title IV - Student Support & Academic Enrichment Grant	4400	17,615								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	**Total Title IV**		17,615	0		0	0				
213	**FEDERAL - SPECIAL EDUCATION**										
214	Fed - Spec Education - Preschool Flow-Through	4600	25,272								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620									
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	**Total Federal - Special Education**		25,272	0		0	0				
221	**CTE - PERKINS**										
222	CTE - Perkins - Title IIIE - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	**Total CTE - Perkins**		0	0			0				

STATEMENT OF REVENI VED/REVENUES
FOR THE YEAR ENL ·IE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal Adult Education	4810									
226	ARRA General State Aid Education Stabilization	4850									
227	ARRA Title I - Low Income	4851									
228	ARRA Title I Neglected, Private	4852									
229	ARRA Title I Delinquent, Private	4853									
230	ARRA Title I School Improvement (Part A)	4854									
231	ARRA Title I School Improvement (Section 1003g)	4855									
232	ARRA IDEA Part B - Preschool	4856									
233	ARRA IDEA Part B Flow Through	4857									
234	ARRA Title IID Technology Formula	4860									
235	ARRA Title IID Technology Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA General State Aid Other Govt Services Stabilization	4870									
245	Other ARRA Funds II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds V	4874									
249	ARRA Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III Immigrant Education Program (IEP)	4905									
259	Title III Language Inst Program Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II Teacher Quality	4932	7,412								
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	18,182								
268	Medicaid Matching Funds Fee-for-Service Program	4992									
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	162,042	84,287							
270	**Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State**		523,279	84,287	0	0	0	0		0	0
271	**Total Receipts/Revenues from Federal Sources**	4000	523,279	84,287	0	0	0	0	0	0	0
272	**Total Direct Receipts/Revenues (without Student Activity Funds 1799)**		2,818,820	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516
273	**Total Direct Receipts/Revenues (with Student Activity Funds 1799)**		2,845,230	652,312	224,579	300,659	163,027	0	24,624	185,573	26,516

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

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1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	**10 - EDUCATIONAL FUND (ED)**											
4	**INSTRUCTION (ED)**	1000										
5	Regular Programs	1100	639,224	182,824	7,816	223,381					1,053,245	
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	73,532	13,036		5,520					92,088	
8	Special Education Programs (Functions 1200-1220)	1200	184,380	48,369		66,560					299,309	
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	77,031	44,015	361	40,948					162,355	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	10,135		4,676	61,986					76,797	
14	Interscholastic Programs	1500	14,946	2,543	246	11,192		4,180			33,107	
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						21,305			21,305	
34	**Total Instruction [10] (without Student Activity Funds)**	1000	999,248	290,787	13,099	409,587	0	4,180	0	0	1,716,901	0
35	**Total Instruction [10] (with Student Activity Funds)**	1000	999,248	290,787	13,099	409,587	0	25,485	0	0	1,738,206	0
36	**SUPPORT SERVICES (ED)**	2000										
37	**SUPPORT SERVICES - PUPILS**											
38	Attendance & Social Work Services	2110			13,743						13,743	
39	Guidance Services	2120	42,876	11,613		143					54,632	
40	Health Services	2130			2,077	123					2,200	
41	Psychological Services	2140			7,750						7,750	
42	Speech Pathology & Audiology Services	2150				257					257	
43	Other Support Services - Pupils *(Describe & Itemize)*	2190									0	
44	**Total Support Services - Pupils**	2100	42,876	11,613	23,570	523	0	0	0	0	78,582	0
45	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
46	Improvement of Instruction Services	2210			5,982	14,063					20,045	
47	Educational Media Services	2220	25,845	11,075		1,100					38,020	
48	Assessment & Testing	2230									0	
49	**Total Support Services - Instructional Staff**	2200	25,845	11,075	5,982	15,163	0	0	0	0	58,065	0
50	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
51	Board of Education Services	2310			25,719	19,149	1,680	17,654			64,202	
52	Executive Administration Services	2320	145,652	12,668	2,827	1,388	818	1,124			164,477	
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	**Total Support Services - General Administration**	2300	145,652	12,668	28,546	20,537	2,498	18,778	0	0	228,679	0

STATEMENT OF EXPENDITURES DISBURS ENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
57	Office of the Principal Services	2410	76,032	19,376	275	3,933		1,598			101,214	
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	**Total Support Services - School Administration**	2400	76,032	19,376	275	3,933	0	1,598	0	0	101,214	0
60	**SUPPORT SERVICES - BUSINESS**											
61	Direction of Business Support Services	2510	63,580	11,058	879			2,195			77,712	
62	Fiscal Services	2520			13,250						13,250	
63	Operation & Maintenance of Plant Services	2540			8,131						8,131	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	55,965	31,340	2,924	84,205		15,096			189,530	
66	Internal Services	2570									0	
67	**Total Support Services - Business**	2500	119,545	42,398	25,184	84,205	0	17,291	0	0	288,623	0
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)	2900									0	
76	**Total Support Services**	2000	409,950	97,130	83,557	124,361	2,498	37,667	0	0	755,163	0
77	**COMMUNITY SERVICES (ED)**	3000									0	
78	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)**	4000										
79	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			40,282						40,282	
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	**Total Payments to Other Govt Units (In-State)**	4100			40,282			0			40,282	0
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 -Tuition (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			40,282			0			40,282	0
105	**DEBT SERVICES (ED)**	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
106	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
107	Tax Anticipation Warrants	5110									0	
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			0	0
114	**Total Debt Services**	5000									0	
115	**PROVISIONS FOR CONTINGENCIES (ED)**	6000						0			0	0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,409,198	387,917	136,938	533,948	2,498	41,847	0	0	2,512,346	0
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,409,198	387,917	136,938	533,948	2,498	63,152	0	0	2,533,651	0
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										306,474	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										311,579	
120												
121	**20 - OPERATIONS & MAINTENANCE FUND (O&M)**											
122	**SUPPORT SERVICES (O&M)**	2000										
123	**SUPPORT SERVICES - PUPILS**											
124	Other Support Services - Pupils (Func 2190 Describe & Itemize)	2100									0	
125	**SUPPORT SERVICES - BUSINESS**											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									0	
128	Operation & Maintenance of Plant Services	2540	126,810	22,578	151,197	37,945	74,282				412,812	
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	**Total Support Services - Business**	2500	126,810	22,578	151,197	37,945	74,282	0	0	0	412,812	0
132	Other Support Services (Describe & Itemize)	2900									0	
133	**Total Support Services**	2000	126,810	22,578	151,197	37,945	74,282	0	0	0	412,812	0
134	**COMMUNITY SERVICES (O&M)**	3000									0	
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	4000										
136	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
141	**Total Payments to Other Govt. Units (In-State)**	4100			0			0			0	0
142	Payments to Other Govt Units (Out of State)	4400									0	
143	**Total Payments to Other Govt Units**	4000			0			0			0	0
144	**DEBT SERVICES (O&M)**	5000										
145	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short Term Debt (Describe & Itemize)	5150									0	
151	**Total Debt Service - Interest on Short-Term Debt**	5100						0			0	0
152	**DEBT SERVICE - INTEREST ON LONG-TERM DEBT**	5200									0	
153	**Total Debt Services**	5000						0			0	0
154	**PROVISIONS FOR CONTINGENCIES (O&M)**	6000										
155	**Total Direct Disbursements/Expenditures**		126,810	22,578	151,197	37,945	74,282	0	0	0	412,812	0
156	**Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures**										239,500	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	**30 - DEBT SERVICES (DS)**											
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	4000										
160	**PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)**											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	**DEBT SERVICES (DS)**	5000										
166	**DEBT SERVICES - INTEREST ON SHORT-TERM DEBT**											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140						30,412			30,412	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						30,412			30,412	0
173	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200									0	
174	**DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300						186,000			186,000	
175	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400						500			500	
176	Total Debt Services	5000			0			216,912			216,912	0
177	**PROVISION FOR CONTINGENCIES (DS)**	6000										
178	Total Disbursements/ Expenditures				0			216,912			216,912	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,667	
181	**40 - TRANSPORTATION FUND (TR)**											
182	**SUPPORT SERVICES (TR)**											
183	**SUPPORT SERVICES - PUPILS**											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	**SUPPORT SERVICES - BUSINESS**											
186	Pupil Transportation Services	2550	109,356	11,787	8,617	36,109	74,031	2,238			242,138	
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	109,356	11,787	8,617	36,109	74,031	2,238	0	0	242,138	0
189	**COMMUNITY SERVICES (TR)**	3000									0	
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	4000										
191	**PAYMENTS TO OTHER GOVT UNITS (IN-STATE)**											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	**PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)**	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	**DEBT SERVICES (TR)**	5000										
202	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	**DEBT SERVICES - INTEREST ON LONG-TERM DEBT**	5200									0	
210	**DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)** [11]	5300									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
211	**DEBT SERVICES - OTHER (Describe & Itemize)**	5400										
212	**Total Debt Services**	5000									0	
213	**PROVISION FOR CONTINGENCIES (TR)**	6000						0			0	0
214	**Total Disbursements/ Expenditures**		109,356	11,787	8,617	36,109	74,031	2,238	0	0	242,138	0
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										58,521	
216												
217	**50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)**											
218	**INSTRUCTION (MR/SS)**	1000										
219	Regular Programs	1100		31,348							31,348	
220	Pre K Programs	1125		4,477							4,477	
221	Special Education Programs (Functions 1200-1220)	1200		11,630							11,630	
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,116							1,116	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		741							741	
227	Interscholastic Programs	1500		1,817							1,817	
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700									0	
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	**Total Instruction**	1000		51,129							51,129	0
234	**SUPPORT SERVICES (MR/SS)**	2000										
235	**SUPPORT SERVICES - PUPILS**											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		622							622	
238	Health Services	2130									0	
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	**Total Support Services - Pupils**	2100		622							622	0
243	**SUPPORT SERVICES - INSTRUCTIONAL STAFF**											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		4,817							4,817	
246	Assessment & Testing	2230									0	
247	**Total Support Services - Instructional Staff**	2200		4,817							4,817	0
248	**SUPPORT SERVICES - GENERAL ADMINISTRATION**											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		8,350							8,350	
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	**Total Support Services - General Administration**	2300		8,350							8,350	0
255	**SUPPORT SERVICES - SCHOOL ADMINISTRATION**											
256	Office of the Principal Services	2410		6,350							6,350	
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	**Total Support Services - School Administration**	2400		6,350							6,350	0

STATEMENT OF EXPENDITURES DISBUR... .PENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	**SUPPORT SERVICES - BUSINESS**											
260	Direction of Business Support Services	2510		11,846							11,846	
261	Fiscal Services	2520									0	
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		22,387							22,387	
264	Pupil Transportation Services	2550		15,549							15,549	
265	Food Services	2560		11,716							11,716	
266	Internal Services	2570									0	
267	**Total Support Services - Business**	2500		61,498							61,498	0
268	**SUPPORT SERVICES - CENTRAL**											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	**Total Support Services - Central**	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	**Total Support Services**	2000		81,637							81,637	0
277	**COMMUNITY SERVICES (MR/SS)**	3000									0	
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	**Total Payments to Other Govt Units**	4000		0							0	0
283	**DEBT SERVICES (MR/SS)**	5000										
284	**DEBT SERVICE - INTEREST ON SHORT-TERM DEBT**											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	**Total Debt Services - Interest**	5000							0		0	0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	6000										
292	**Total Disbursements/Expenditures**			132,766					0		132,766	0
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										30,261	
295	**60 - CAPITAL PROJECTS (CP)**											
296	**SUPPORT SERVICES (CP)**	2000										
297	**SUPPORT SERVICES - BUSINESS**											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	**Total Support Services**	2000	0	0	0	0	0	0	0	0	0	0
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	4000										
302	**PAYMENTS TO OTHER GOVT UNITS (In-State)**											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
307	**Total Payments to Other Govt Units**	4000			0				0		0	0
308	**PROVISION FOR CONTINGENCIES (S&C/CI)**	6000										
309	**Total Disbursements/ Expenditures**		0	0	0	0	0	0	0	0	0	0
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	**70 - WORKING CASH (WC)**											
313												
314	**80 - TORT FUND (TF)**											
315	**INSTRUCTION (TF)**	8000										
316	Regular Programs	1100										
317	Tuition Payment to Charter Schools	1115									0	
318	Pre K Programs	1125									0	
319	Special Education Programs (Functions 1200 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K 12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	**Total Instruction**[14]	1000	0	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	2000										
346	**Support Services - Pupil**	2100										
347	Attendance & Social Work Services	2110										
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services Pupils (Describe & Itemize)	2190									0	
353	**Total Support Services - Pupil**	2100	0	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	2200										
355	Improvement of Instruction Services	2210										
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	**Total Support Services - Instructional Staff**	2200	0	0	0	0	0	0	0	0	0	0
359	**SUPPORT SERVICES - GENERAL ADMINISTRATION**	2300										
360	Board of Education Services	2310										
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361			82,745						82,745	
364	Risk Management and Claims Services Payments	2365	84,509								84,509	
365	**Total Support Services - General Administration**	2300	84,509	0	82,745	0	0	0	0	0	167,254	0
366	**Support Services - Sch[illegible]dministration**	2400										
367	Office of the Princ[illegible]es	2410									0	
368	Other Support Sc[illegible]ool Administration (Describe & Itemize)	2490									0	

STATEMENT OF EXPENDITURES DISBUR PENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
370	**Support Services - Business**	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	**Total Support Services - Business**	2500	0	0	0	0	0	0	0	0	0	0
379	**Support Services - Central**	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	**Total Support Services - Central**	2600	0	0	0	0	0	0	0	0	0	0
386	**Other Support Services *(Describe & Itemize)***	2900									0	
387	**Total Support Services**	2000	84,509	0	82,745	0	0	0	0	0	167,254	0
388	**COMMUNITY SERVICES (TF)**	3000									0	
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	4000										
390	**Payments to Other Dist & Govt Units (In-State)**											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units *(Describe & Itemize)*	4190									0	
397	**Total Payments to Other Dist & Govt Units (In-State)**	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units *(Describe & Itemize)*	4290									0	
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In State Govt Units - Transfers *(Describe & Itemize)*	4390									0	
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	**Total Payments to Other Dist & Govt Units**	4000			0			0			0	0

STATEMENT OF EXPENDITURES DISBUR 'ENDITURES, BUDGET TO ACTUAL
FOR THE YEAR END... JUNE 30, 2024

Row	A: Description (Enter Whole Dollars)	B: Funct #	C: (100) Salaries	D: (200) Employee Benefits	E: (300) Purchased Services	F: (400) Supplies & Materials
416	DEBT SERVICES (TF)	5000				
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					
418	Tax Anticipation Warrants	5110				
419	Tax Anticipation Notes	5120				
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130				
421	State Aid Anticipation Certificates	5140				
422	Other Interest or Short-Term Debt	5150				
423	Total Debt Services - Interest on Short-Term Debt	5100				
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]	5300				
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400				
427	Total Debt Services	5000				
428	PROVISIONS FOR CONTINGENCIES (TF)	6000				
429	Total Disbursements/Expenditures		84,509	0	82,745	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)					
433	SUPPORT SERVICES (FP&S)	2000				
434	SUPPORT SERVICES - BUSINESS					
435	Facilities Acquisition & Construction Services	2530			2,720	
436	Operation & Maintenance of Plant Services	2540				
437	Total Support Services - Business	2500	0	0	2,720	0
438	Other Support Services (Describe & Itemize)	2900				
439	Total Support Services	2000	0	0	2,720	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000				
441	Payments to Regular Programs	4110				
442	Payments to Special Education Programs	4120				
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190				
444	Total Payments to Other Govt Units	4000				
445	DEBT SERVICES (FP&S)	5000				
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT					
447	Tax Anticipation Warrants	5110				
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150				
449	Total Debt Service - Interest on Short-Term Debt	5100				
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200				
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)	5300				
452	Total Debt Service	5000				
453	PROVISION FOR CONTINGENCIES (FP&S)	6000				
454	Total Disbursements/Expenditures		0	0	2,720	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					

Row	A: Description (Enter Whole Dollars)	G: (500) Capital Outlay	H: (600) Other Objects	I: (700) Non-Capitalized Equipment	J: (800) Termination Benefits	K: (900) Total	L: Budget
416	DEBT SERVICES (TF)						
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT						
418	Tax Anticipation Warrants					0	
419	Tax Anticipation Notes					0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes					0	
421	State Aid Anticipation Certificates					0	
422	Other Interest or Short-Term Debt					0	
423	Total Debt Services - Interest on Short-Term Debt		0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT					0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) [11]					0	
426	DEBT SERVICES - OTHER (Describe & Itemize)					0	
427	Total Debt Services		0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)						
429	Total Disbursements/Expenditures	0	0	0	0	167,254	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					18,319	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)						
433	SUPPORT SERVICES (FP&S)						
434	SUPPORT SERVICES - BUSINESS						
435	Facilities Acquisition & Construction Services					2,720	
436	Operation & Maintenance of Plant Services					0	
437	Total Support Services - Business	0	0	0	0	2,720	0
438	Other Support Services (Describe & Itemize)					0	
439	Total Support Services	0	0	0	0	2,720	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)						
441	Payments to Regular Programs					0	
442	Payments to Special Education Programs					0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)					0	
444	Total Payments to Other Govt Units		0			0	0
445	DEBT SERVICES (FP&S)						
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT						
447	Tax Anticipation Warrants					0	
448	Other Interest on Short-Term Debt (Describe & Itemize)					0	
449	Total Debt Service - Interest on Short-Term Debt		0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT					0	
451	Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)					0	
452	Total Debt Service		0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)						
454	Total Disbursements/Expenditures	0	0	0	0	2,720	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures					23,796	

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SCHEDULE OF AD VALOREM TAX RECEIPTS

	A	B	C	D	E	F
1	**SCHEDULE OF AD VALOREM TAX RECEIPTS**					
2	**Description** (Enter Whole Dollars)	**Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) ***	**Taxes Received (from the 2023 Levy)**	**Taxes Received (from 2022 & Prior Levies)**	**Total Estimated Taxes (from the 2023 Levy)**	**Estimated Taxes Due (from the 2023 Levy)**
3				**(Column B - C)**		**(Column E - C)**
4	Educational	1,046,895		1,046,895	1,100,053	1,100,053
5	Operations & Maintenance	286,420		286,420	300,004	300,004
6	Debt Services **	224,051		224,051	220,778	220,778
7	Transportation	65,609		65,609	70,103	70,103
8	Municipal Retirement	68,261		68,261	71,961	71,961
9	Capital Improvements	0		0		0
10	Working Cash	24,565		24,565	30,002	30,002
11	Tort Immunity	185,133		185,133	191,530	191,530
12	Fire Prevention & Safety	26,452		26,452	30,008	30,008
13	Leasing Levy	26,957		26,957	29,005	29,005
14	Special Education	21,362		21,362	23,760	23,760
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	59,361		59,361	62,582	62,582
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	**Totals**	2,035,066	0	2,035,066	2,129,786	2,129,786
20						
21	* *The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.*					
22	** *All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).*					

	A	B	C	D	E	F	G	H	I	J
1	**SCHEDULE OF SHORT-TERM DEBT**									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
3	**CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)**									
4	Total CPPRT Notes					0				
5	**TAX ANTICIPATION WARRANTS (TAW)**									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	**TAX ANTICIPATION NOTES (TAN)**									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	**TEACHERS'/EMPLOYEES' ORDERS (T/EO)**									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	**General State Aid/Evidence-Based Funding Anticipation Certificates**									
25	Total (All Funds)					0				
26	**OTHER SHORT-TERM BORROWING**									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
29	**SCHEDULE OF LONG-TERM DEBT**									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
									0	
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42			0		0	0	0	0	0	0
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
46	GO Refunding Bonds Series 2020	12/10/20	1,972,000	3	1,590,000			186,000	1,404,000	1,313,773
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63			1,972,000		1,590,000	0	0	186,000	1,404,000	1,313,773

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

67 1 Working Cash Fund Bonds	4 Fire Prevent, Safety, Environmental and Energy Bonds	7 Other	10 Other
68 2 Funding Bonds	5 Tort Judgment Bonds	8 Other	11 Other
69 3 Refunding Bonds	6 Building Bonds	9 Other	12 Other

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

	A B C D E	F	G	H	I	J	K
1	**SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES**						
2	**Description** (Enter Whole Dollars)	Account No.	Tort Immunity [a]	Special Education	Area Vocational Construction	School Facility Occupation Taxes [b]	Driver Education
3	**Cash Basis Fund Balance as of July 1, 2023**		74,458				
4	**RECEIPTS:**						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	185,210	21,362			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	363				
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
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**		185,573	21,362	0	0	0
13	**DISBURSEMENTS:**						
14	Instruction	10 or 50-1000		21,362			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	167,254				
17	**DEBT SERVICE:**						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	**Total Debt Services**						
22	Other Disbursements (Describe & Itemize)					0	
23	**Total Disbursements**		167,254	21,362	0	0	0
24	**Ending Cash Basis Fund Balance as of June 30, 2024**		92,777	0	0	0	0
25	**Reserved Cash Balance**	714					
26	**Unreserved Cash Balance**	730	92,777	0	0	0	0
28	**SCHEDULE OF TORT IMMUNITY EXPENDITURES [a]**						
29							
30	**Yes** ☐ **No** ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?						
31	If yes, list in the aggregate the following:	Total Claims Payments:	167,254				
32		Total Reserve Remaining:	92,777				
34	*In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.*						
35	**Expenditures:**						
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		0				
37	Unemployment Insurance Act		0				
38	Insurance (Regular or Self-Insurance)		167,254				
39	Risk Management and Claims Service		0				
40	Judgments/Settlements		0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
43	Legal Services		0				
44	Principal and Interest on Tort Bonds		0				
45	Other - Explain on Itemization 44 tab		0				
46	**Total**		0				
47	**G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0**		OK				
49	Sche ... Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) dur ... ear.						
50	55 ... 1006.7						

CARES, CRRSA, and ARP SCHEDULE - FY 2024

Please read schedule instructions before completing.

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024 | X | 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

Revenue Section A

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	35,284	71,253								106,537
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75	4998	87,428	13,034								100,462
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	8,647									8,647
Total Revenue Section A		131,359	84,287		0	0	0			0	215,646

Revenue Section B

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	20,000									20,000
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75	4998	10,683									10,683
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		30,683	0		0	0	0			0	30,683

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue

	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
Total Other Federal Revenue (Section A plus Section B)	4998	162,042	84,287		0	0	0			0	246,329
Total Other Federal Revenue from Revenue Tab	4998	162,042	84,287		0	0	0			0	246,329
Difference (must equal 0)		0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:

--DISBURSEMENTS--

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

	A	B	C	D	E	F	G	H	I	J	K	L
47	ESSER I EXPENDITURES (CARES)											
48				(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
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
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
59	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

Row	A	B	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
63	**Expenditure Section B:**										
64–66	**ESSER II EXPENDITURES (CRRSA)**										
67	FUNCTION										
68	1. List the total expenditures for the Functions 1000 and 2000 below										
69	INSTRUCTION Total Expenditures	1000	35,135	20,149		71,253					126,537
70	SUPPORT SERVICES Total Expenditures	2000				1,445					1,445
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
73	Facilities Acquisition and Construction Services (Total)	2530									0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				1,445					1,445
75	FOOD SERVICES (Total)	2560									0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)										
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0	0		0		0

Row	A	B	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
81	**Expenditure Section C:**										
82–84	**GEER I EXPENDITURES (CARES)**										
85	FUNCTION										
86	1. List the total expenditures for the Functions 1000 and 2000 below										
87	INSTRUCTION Total Expenditures	1000									0
88	SUPPORT SERVICES Total Expenditures	2000									0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
91	Facilities Acquisition and Construction Services (Total)	2530									0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
93	FOOD SERVICES (Total)	2560									0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)										
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0	0		0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	**Expenditure Section D:**											
100												
101	**GEER II EXPENDITURES (CRRSA)**			DISBURSEMENTS								
102				(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
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	7. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
117	**Expenditure Section E:**											
118												
119	**ESSER III EXPENDITURES (ARP)**			DISBURSEMENTS								
120				(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
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000		67,685	31,893		20,329					119,907
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	**Expenditure Section H:**											
172								-DISBURSEMENTS-				
173	**ARP IDEA (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
174												
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000					2,740	5,500		1,010		9,250
178	SUPPORT SERVICES Total Expenditures	2000								1,192		1,192
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										0
183	FOOD SERVICES (Total)	2560								1,192		1,192
184												0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
189	**Expenditure Section I:**											
190								-DISBURSEMENTS-				
191	**ARP Homeless I (ARP)**			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
192												
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										
196	SUPPORT SERVICES Total Expenditures	2000										0
197												0
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
204	TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

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

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

	A	B	(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
243	**Expenditure Section L:**										
244–246	**Other CRRSA Expenditures (not accounted for above)**		DISBURSEMENTS								
247	FUNCTION										
248	1. List the total expenditures for the Functions 1000 and 2000 below										
249	INSTRUCTION Total Expenditures	1000									0
250	SUPPORT SERVICES Total Expenditures	2000									0
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 2000 above)										
253	Facilities Acquisition and Construction Services (Total)	2530									0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
255	FOOD SERVICES (Total)	2560									0
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)										
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
259	TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0	0	0		0		0

	A	B	(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
261	**Expenditure Section M:**										
262–264	**Other ARP Expenditures (not accounted for above)**		DISBURSEMENTS								
265	FUNCTION										
266	1. List the total expenditures for the Functions 1000 and 2000 below										
267	INSTRUCTION Total Expenditures	1000									0
268	SUPPORT SERVICES Total Expenditures	2000									0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
271	Facilities Acquisition and Construction Services (Total)	2530									0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
273	FOOD SERVICES (Total)	2560									0
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)										
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000									0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
279											

	A	B	(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
280	**Expenditure Section N:**										
281–283	**TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)**		DISBURSEMENTS								
284	FUNCTION										
285	INSTRUCTION	1000	102,820	52,042	0	94,322	5,500	0	1,010		255,694
286	SUPPORT SERVICES	2000	0	0	0	1,445	0	0	1,192		2,637
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	1,445	0	0	1,192		2,637
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0
290	TOTAL EXPENDITURES									Functions 1000 & 2000 total	258,331
291											

	A	B	(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
292	**Expenditure Section O:**										
293–295	**TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)**		DISBURSEMENTS								
296	FUNCTION										
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	**SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION**											
2	**Description of Assets** (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumlated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										24,136
5	Non-Depreciable Land	221	24,136			24,136					0	0
6	Depreciable Land	222				0	50					
7	Buildings	230									3,836,246	3,334,445
8	Permanent Buildings	231	7,170,691			7,170,691	50	3,700,628	135,618		0	0
9	Temporary Buildings	232				0	20					
10	Improvements Other than Buildings (Infrastructure)	240	68,005	16,821		84,826	20	9,777	4,475		14,252	70,574
11	Capitalized Equipment	250									215,599	405,487
12	10 Yr Schedule	251	621,086			621,086	10	159,053	56,546		74,308	29,025
13	5 Yr Schedule	252	95,567	7,766		103,333	5	61,559	12,749		0	0
14	3 Yr Schedule	253				0	3					52,193
15	Construction in Progress	260		52,193		52,193	-					
16	Total Capital Assets	200	7,979,485	76,780	0	8,056,265		3,931,017	209,388	0	4,140,405	3,915,860
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								209,388			

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	A	B	C	D	E	F
1		ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)				
2		*This schedule is completed for school districts only.*				
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
6				OPERATING EXPENSE PER PUPIL		
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116		Total Expenditures	$	2,512,346
9	O&M	Expenditures 16-24, L155		Total Expenditures		412,812
10	DS	Expenditures 16-24, L178		Total Expenditures		216,912
11	TR	Expenditures 16-24, L214		Total Expenditures		242,138
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		132,766
13	TORT	Expenditures 16-24, L429		Total Expenditures		167,254
14				Total Expenditures	$	3,684,228
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		92,088
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		40,282
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,498
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		0
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		74,282
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
						0

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ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)

This schedule is completed for school districts only.

Row	Fund (A)	Sheet, Row (B)	C	ACCOUNT NO - TITLE (D)	E	Amount (F)
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		186,000
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		74,031
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		4,477
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	$	473,658
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		3,210,570
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		177 63
99				Estimated OEPP (Line 97 divided by Line 98)	$	18,074.48
100						
101						

PER CAPITA TUITION CHARGE

Row	Fund (A)	Sheet, Row (B)	C	ACCOUNT NO - TITLE (D)	E	Amount (F)
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		6,441
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		6,035
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		66
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		0
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		2,653
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0

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	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	
						149 392	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		0	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		165,996	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C G,J	3999	Other Restricted Revenue from State Sources		0	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		142,737	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		150,019	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		17,615	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		0	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		0	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		7,412	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		0	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II Part A – Supporting Effective Instruction – State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		18,182	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		246,329	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)			
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses		(215,646)	
						96,663	
193	**ED-TR-MR/SS**	**Revenues (Part of EBF Payment)**	3100	**Special Education Contributions from EBF Funds ****			
194	**ED-MR/SS**	**Revenues (Part of EBF Payment)**	3300	**English Learning (Bilingual) Contributions from EBF Funds ****		0	
196				**Total Deductions for PCTC Computation (Line 104 through Line 194)**	$	794,394	
197				**Net Operating Expense for Tuition Computation (Line 97 minus Line 196)**		2,416,1	
198				**Total Depreciation Allowance (from page 36, Line 18, Col I)**		209,3.	
199				**Total Allowance for PCTC Computation (Line 197 plus Line 198)**		2,625,564	
200				**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024**		177 63	
201				**Total Estimated PCTC (Line 199 divided by Line 200) ***	$	14,781.08	
202							
203	***The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA**						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. ***Please enter "0" if the district does not have allocations for lines 193 and 194.***						

Illinois State Board of Education
School Business Services Department

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

3BC2F43.pdf

Subaward & Subcontract Guidance

Indirect Cost Rate Plan

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less [illegible] or equal to amount reported [illegible] the AFR's "Expenditures 16-24" [illegible]) (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*
none				0	0
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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 [illegible] (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect C[illegible] Base (Column .
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	A / B	C	D	E	F	G	H
1	**ESTIMATED INDIRECT COST RATE DATA**						
2	**SECTION I**						
3	**Financial Data To Assist Indirect Cost Rate Determination**						
4	***(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)***						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	**Support Services - Direct Costs**						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) *Must be less than (P16, Col E-F, L65)* *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).			19,525			
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	**SECTION II**						
16	**Estimated Indirect Cost Rate for Federal Programs**						
17			Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000		1,768,030		1,768,030	
20	**Support Services:**						
21	Pupil	2100		79,204		79,204	
22	Instructional Staff	2200		62,882		62,882	
23	General Admin.	2300		401,785		401,785	
24	School Admin.	2400		107,564		107,564	
25	**Business:**						
26	Direction of Business Spt. Srv.	2510	89,558	0	89,558	0	
27	Fiscal Services	2520	13,250	0	13,250	0	
28	Oper. & Maint. Plant Services	2540		369,048	369,048	0	
29	Pupil Transportation	2550		183,656		183,656	
30	Food Services	2560		201,246		201,246	
31	Internal Services	2570	0	0	0	0	
32	**Central:**						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		0		0	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	**Other:**	2900		0		0	
39	**Community Services**	3000		0		0	
40	**Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)**			0		0	
41	**Total**		102,808	3,173,415	471,856	2,804,367	
42			**Restricted Rate**		**Unrestricted Rate**		
43			Total Indirect Costs:	102,808	Total Indirect Costs:	471,856	
44			Total Direct Costs:	3,173,415	Total Direct Costs:	2,804,367	
45			**= 3.24%**		**= 16.83%**		

REPORT ON SHARED SERVICES OR OUTSOURCING

School Code, Section 17-1.1 (*Public Act 97-0357*)

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.

La Harpe CSD 347
26034347004

26-034-3470-04_AFR24 La Harpe CSD 347

	A	B	C	D	E	F
8	*Check box if this schedule is not applicable*	☐	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget					
10	**Service or Function** ***(Check all that apply)***				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs		X	X		Western Area School Health Benefit Plan
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		Prairie States Insurance Cooperative
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel		X	X		Dallas ESD #327
26	Special Education Cooperatives		X	X		West Cnetral Illinois Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		West Central Purchasing Cooperative
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		Dallas ESD #327 (Sports)
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: La Harpe CSD 347
RCDT Number: 26034347004

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	Budgeted Expenditures, Fiscal Year 2025 (10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	164,477		0	164,477	173,800			173,800
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	77,712	0	0	77,712	81,475			81,475
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. **Totals**		242,189	0	0	242,189	255,275	0	0	255,275
9. **Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)**									5%

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

Signature of Superintendent *Date*

Contact Name (for questions) *Contact Telephone Number*

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

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 report. Information on the waiver process can be found at the waiver's webpage below.

https://www.isbe.net/Pages/Waivers.aspx

☐ The district will amend their budget to become in compliance with the limitation.

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

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.

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

Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

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

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	2,818,820	652,312	300,659	24,624	3,796,415
Direct Expenditures	2,512,346	412,812	242,138		3,167,296
Difference	306,474	239,500	58,521	24,624	**629,119**
Fund Balance - June 30, 2024	2,017,594	432,542	213,612	150,250	**2,813,998**

Balanced - no deficit reduction plan is required.

LAHARPE

Community School
District #347

Home of the Eagles

LaHarpe, Illinois

Financial Statements and
Management's Discussion and Analysis
Year Ended June 30, 2024

La Harpe Community School District #347

Table of Content

Dennis G. **Koch**
and Associates, LLC - Certified Public Accountants

Independent Auditor's Report

Board of Education
La Harpe Community School District #347
LaHarpe, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of La Harpe Community School District #347 as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise La Harpe Community School District #347 basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of La Harpe Community School District #347, as of June 30, 2024, and the respective changes in modified cash basis financial position, for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

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 La Harpe Community School District #347 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our 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 modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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 La Harpe Community School District #347'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.

PO Box 1007 • 1706 North 16th Street • Quincy, Illinois 62306-1007 • Phone (217) 224-8484 • Fax (217) 224-0504
dgkoch@dgkochcpa.com • www.dgkochcpa.com

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of La Harpe Community School District #347's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about La Harpe Community School District #347'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 6-12 and 37-44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise La Harpe Community School District #347's basic financial statements. The combining and individual nonmajor fund financial statements, and consolidated year-end financial report (CYEFR) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and 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 combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2024, on our consideration of La Harpe Community School District #347's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of La Harpe Community School District #347's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering La Harpe Community School District #347's internal control over financial reporting and compliance

Dennis G Koch

Dennis G Koch & Associates LLC
Certified Public Accounts

Quincy, Illinois
August 30, 2024

Dennis G. Koch
and Associates, LLC - Certified Public Accountants

Independent Auditor's Report on Internal Control and Compliance and Other Matters

Board of Education
La Harpe Community School District #347
LaHarpe, 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 financial statements of the governmental activities and each major fund of La Harpe Community School District #347 (District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise District's financial statements, and have issued our report thereon dated August 30, 2024.

Report on Internal Control over Financial Reporting

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

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

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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether La Harpe Community School District #347's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PO Box 1007 • 1706 North 16th Street • Quincy, Illinois 62306-1007 • Phone (217) 224-8484 • Fax (217) 224-0504
dgkoch@dgkochcpa.com • www.dgkochcpa.com

Purpose of this Report

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

Dennis G Koch and Associates LLC
Certified Public Accountants

August 30, 2024
Quincy, Illinois

La Harpe Community School District #347

121 North D Street
La Harpe, IL 61450
Dr. Janet Gladu, Superintendent

Management's Discussion and Analysis

The discussion and analysis of La Harpe Community School District #347's (District) financial performance provides an overall review of our financial activities as of and for the year ended June 30, 2024. Our management encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of our financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

We provide a full range of educational and support services to our students.

- Total property tax revenues of $2,072,078 increased (5.7%) in fiscal year 2024. Personal Property Replacement Tax increased in fiscal year 2024 by $8,821, or (6.1%).
- Local program revenues (paid lunches, athletic admissions, etc.) increased $15,166 or (64%). Federal revenues increased by $43,286 (7.7%) and State revenues increased by $127,757 (16%), respectively.
- We had $3,708,248 in expenditures related to governmental activities. However, only $1,572,108 of these expenses were offset by program specific charges and grants.
- Our total fund balances increased $714,267 or 27.6%.
- We continued to make all required contributions to our pension plan.

Components of the Financial Section

The annual financial report consists of five parts:

- Independent Auditor's Reports on the financial statements, internal control and compliance with laws a. regulations,
- Management's Discussion and Analysis (this part),
- The basic financial statements, which include the government-wide and the fund financial statements, along with the notes to the financial statements,
- Required Supplementary Information,
- Supplemental Information

The basic financial statements present two kinds of information. The government-wide financial statements provide both information about our overall cash position. These statements are prepared on the cash basis and show a more corporate-like presentation. Fund financial statements are included to provide useful information on individual parts of the government. Like other state and local governments, we use fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

More relevant detail is provided by distinct presentation of major funds in the basic financial statements, rather than summaries by total fund types. We have determined that treating each of the funds as major funds presents a better picture of our health.

Government-wide financial statements. The basic financial statements include two government-wide financial statements: The Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis. The Statement of Net Assets – Cash Basis presents information on our assets and liabilities arising from cash transactions. The cash basis of accounting does not take into account non-cash assets and liabilities such as land, buildings and equipment, long-term debt like bonds and leases or the deferred inflows and outflows related to pension plans. Rather, it provides a snapshot of available resources for current operations. The difference between our total available cash and any unpaid liabilities arising from cash transactions are reported as net assets.

Over time, increases and decreases in net position may serve as a useful indicator of whether our financial position is improving or deteriorating. The Statement of Activities – Cash Basis presents information showing how our net cash position changed during the most recent fiscal year. Our governmental activities financial statements include the functions that are principally supported by taxes and intergovernmental revenues. The government-wide financial statements can be found on pages 13-14 of this report.

All of our basic services are considered governmental activities including education, transportation, food service, interscholastic activities, and administration. These activities are supported primarily with general revenues such as property taxes and specific program revenue such as user fees and government grants.

Fund financial statements. Another major section of the basic financial statements is the fund financial statements. These statements are on pages 15-16. The fund financial statements provide detailed information about each of our most significant funds, called "major funds." We have determined that each of our funds are "major funds" – the General (consisting of the Education, Operations, Working Cash, Tort Liability and Student Activity accounts), Debt Service, Transportation, IMRF/Social Security, Capital Projects, and Life Safety Code Funds.

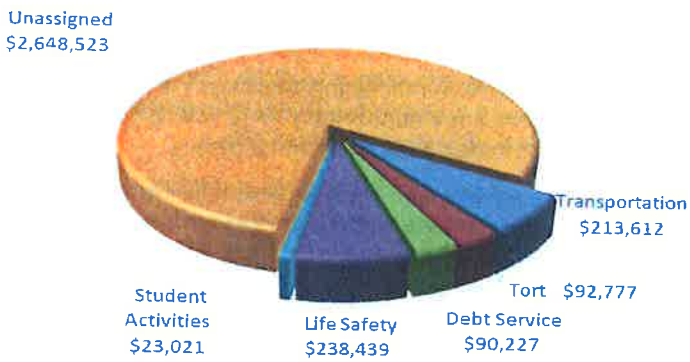
We have one type of fund – Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported in *governmental activities* in the government-wide financial statements. Governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The governmental fund financial statements are also prepared on the cash basis of accounting.

We have nine funds which are all considered governmental funds:

- Education Fund. Our educational services and certain support services, such as food service and school administration, are included in the Education Fund.
- Operations and Maintenance Fund. The cost of operating our physical plant – custodial salaries and benefits, utilities, and repairs – are accounted for in the Operations and Maintenance Fund.
- Debt Service Fund. Resources used to retire general obligation debt, including interest and fiscal charges are reported in the Debt Service Fund.
- Transportation Fund. The costs associated with the transportation of students –fuel, repairs, salaries, and benefits – are accounted for in the transportation fund. This fund also reports the purchase cost and leases associated with our bus fleet.
- IMRF/Social Security Fund. Taxes levied for the payment of the employer portion of contributions to the Illinois Municipal Retirement Fund and Social Security are accounted for in this fund. All non-teacher certified employees are enrolled in IMRF under Illinois Statute. The employer share of contributions to the Teacher Retirement System, with few exceptions, is contributed by the State of Illinois.
- Capital Projects Fund. The Capital Projects Fund accounts for expenditures for building improvements funded by general obligation bonds.
- Working Cash Fund. Under Illinois law, we are allowed to levy a tax of up to 5 cents per $100 equalized assessed valuation for the purpose of establishing a working cash fund. This fund is used to make loans to other funds to smooth cash flow requirements.
- Tort Liability Fund. This fund is used to account for our risk management operations and is restricted in nature by Illinois Statute.
- Life Safety Fund. Under regulation and guidance by the State, this fund can be utilized to pay for certain projects and services required for the safety of students and staff. Expenditures undergo review by independent architects, the regional office of education and the Illinois State Board of Education as well as our board of education before they can be expensed in this fund.

Government-Wide Financial Analysis

2024 Net Assets - Cash Basis



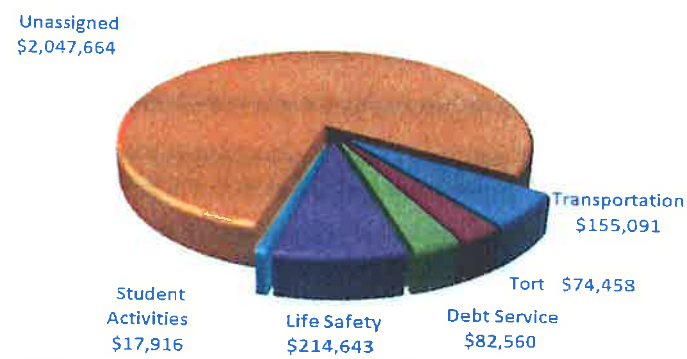
Recall that the Statement of Net Assets – Cash Basis provides the perspective of our financials as a whole. Under Illinois law, not all of our resources are available for general operations. Restricted net assets are reported separately to reflect legal constraints from debt covenants and enabling legislation that limit our ability to use the net assets for day-to-day operations. Restricted net assets totaled $635,055 at June 30, 2024. Funds raised for student activities, while unrestricted, have been assigned by the board of education for the purposes for which they were raised.

Total net assets on a cash basis increased by $714,267 or 27.6% over 2023. Much of this increase can be attributed to the generosity of an annual contribution from the Johnson Estate ($529,891 in 2023-24). Additional federal grants related to pandemic relief also helped our net position.

The graphs nearby provide a summary of our net assets on a cash basis as of June 30, 2024 and 2023.

The Table below shows the changes reflected in the graphs.

2023 Net Assets - Cash Basis

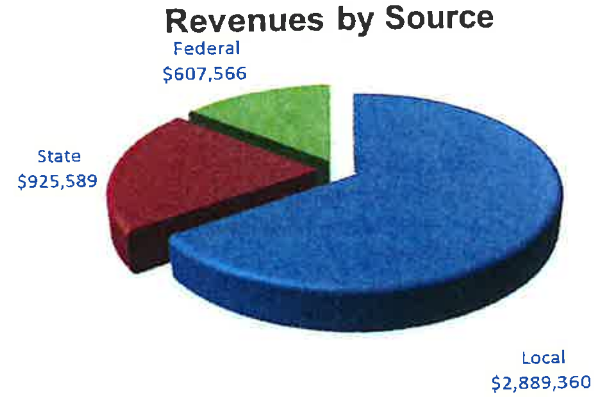


	2024	2023	Change
Program Revenues by Source:			
Local	$ 38,952	$ 23,786	$ 15,166
State	925,589	797,832	127,757
Federal	607,566	564,280	43,286
	$ 1,572,107	$ 1,385,898	$ 186,209
General Revenues by Source:			
Local and County	$ 2,850,407	$ 2,628,601	$ 221,806
	$ 2,850,407	$ 2,628,601	$ 221,806
Total Revenues	$ 4,422,514	$ 4,014,499	$ 408,015
Program Expense by Function			
Salaries	$ 1,743,616	$ 1,709,954	$ 33,662
Employee Benefits	555,048	467,488	87,560
Purchased Services	328,191	306,601	21,590
Supplies	608,002	435,733	172,269
Capital Outlay	152,409	592,682	(440,273)
Other Expenses	63,792	42,631	21,161
Tuition	40,282	39,280	1,002
Debt Service	216,912	216,459	453
Total Expenses	$ 3,708,252	$ 3,810,828	$ (102,576)
Change in Net Assets - Cash Basis	$ 714,262	$ 203,671	$ 510,591

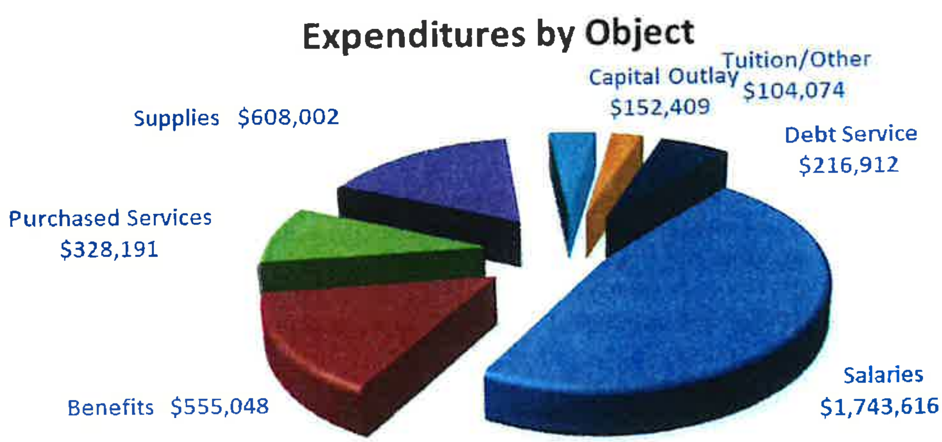
The cost of all governmental activities totaled $3.7 million ($20,876 per pupil) in fiscal year 2024, an increase of $277 per pupil. Our taxpayers funded $2.0 million or 59% of these costs. In addition to taxpayer funding, charges for services (tuition, lunches and breakfast, and fees) funded $38 thousand or 1.0% of the costs. Grants from the State of Illinois and Federal government accounted for $1.5 million or 41.3%.

Our tax rate is set at $3.26124 per $100 of equalized assessed value of real estate. We collected 100.59% of the taxes billed to residents during the year ended June 30, 2024. Following are tables of taxes collected by levy and of overall revenues by source.

Levy	Collections	Rate
Education	$ 1,047,710	$ 1.68148
Leasing	26,980	0.04306
Special Education	21,379	0.03412
Operations	286,640	0.45815
Bond & Interest	224,218	0.35863
Transportation	65,661	0.10479
IMRF	68,314	0.10902
Social Security	59,407	0.09481
Working Cash	24,585	0.03924
Tort	185,276	0.29569
Life Safety	26,473	0.04225
	$ 2,036,643	$ 3.26124



Employee salaries and benefits make up 69% of operating expenses (total expenses less capital outlay and debt service) and 62% of total expenditures. Purchased services amounted to $328 thousand or 10% of operating expenses and Supplies (18%) and Other objects (3%) made up the balance of operating expenses. The following table shows expenditures by object.



The table below shows the cost after state and federal program grants and local charges for services of each of our educational functions. This report clearly shows our reliance on local taxpayers.

	Year Ended June 30, 2024		Year Ended June 30, 2023	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Instruction	$ 1,829,616	$ 669,113	$ 1,439,813	$ 654,781
Supporting Services:				
Students	122,041	103,859	125,773	115,236
Instructional Staff	20,045	12,633	36,588	28,686
General Administration	404,503	404,503	313,965	313,965
School Administration	107,563	107,563	214,061	214,061
Business	102,807	102,807	94,961	94,961
Transportation	183,655	33,763	216,056	22,065
Operations	369,048	369,048	342,161	292,161
Food Services	201,247	49,415	205,384	38,085
Community Services	-	-	13,811	13,811
Facility Acquisition and Const	150,811	66,524	591,796	420,659
Debt Services	216,912	216,912	216,459	216,459
Instruction & Supporting Services	$ 3,708,248	$ 2,136,140	$ 3,810,828	$ 2,424,930

Instruction expenditures include activities directly dealing with the teaching of pupils and the interaction between teacher and pupil. Student services expenditures include activities of counseling with pupils and parents, providin consultation with other staff members on problems, evaluating the abilities of pupils, assisting pupils to make th own educational and career plans and choices, assisting pupils in personal and social development, providing referra assistance, and collaborating with other staff members in planning and conducting guidance programs for pupils. It also includes expenditures for physical and mental health services not included in direct instruction. Included are activities that provide pupils with appropriate medical, dental, and nursing services.

Instructional staff support expenditures include the activities involved with assisting the teaching staff with the content and process of providing learning experiences to pupils.

General administration includes activities concerned with establishing and administering policy for operations. These activities include the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit and those activities associated with the overall general administration of or executive responsibility for the entire district.

School administration expenditures include activities concerned with directing and managing the operation of a particular school. These include the activities performed by the Principal, Assistant Principal, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision, and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff in teaching and administrative duties.

Business services include the cost of bookkeeping, payroll services and the audit of our books and records.

Transportation includes those activities concerned with providing transportation for students

Operations includes those activities concerned with keeping the physical plant open, comfortable, and safe for use; and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools

Food service includes those activities concerned with providing food to pupils and staff. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

Information technologies includes the cost of providing computer services to students, including hardware, software, and internet costs.

Community services consist of those activities that do not directly relate to providing education for pupils. These include services provided for the community as a whole or a segment of the community and community welfare activities.

Capital outlay includes the cost of facilities acquisition and construction.

Debt services involve transactions associated with the payment of principal, interest and other related charges related to debt.

General Fund Budgeting Highlights

We prepare an annual budget in accordance with Illinois law, which requires Board of Education approval no later than 90 days after June 30 each year. The original budget for fiscal year 2023-2024 was approved by the Board on September 19, 2023. During the year, we revised the budget as we attempt to deal with unforeseeable changes in receipts and disbursements as additional information becomes available. A schedule showing our original and final budget amounts compared with year-end actual amounts for the general fund is provided beginning on page 37 of this report.

Capital Assets

We use the cash basis of accounting and does not recognize amounts invested in land, buildings, furniture, equipment, and vehicles in the financial statements. However, we do own and maintain land and buildings utilized for educational, transportation and athletic facilities. The value of our land, buildings, vehicles, and personal property is not shown on the statement of assets, liabilities, and fund balance however it is reported on the Illinois State Board of Education's Annual Financial Report (AFR). Following is a summary of capital assets for the years ended June 30, 2024 and 2023 as reported on the AFR.

	Balance 6/30/23	Additions	Retirements	Balance 6/30/24
Buildings	$ 7,170,692	$ -	$ -	$ 7,170,692
Equipment	248,080	7,766	-	255,846
Improvements	68,005	16,821	-	84,826
Leased Equipment	33,478	-	-	33,478
Transportation	435,094	-	-	435,094
Depreciable Assets	$ 7,955,349	$ 24,587	$ -	$ 7,979,936
Depreciation	3,931,017	209,388	-	4,140,405
Net Depreciable Assets	$ 4,024,332	$ (184,801)	$ -	$ 3,839,531
Land	24,136	-	-	24,136
CWIP	-	52,193		52,193
Capital Assets	$ 4,048,468	$ (132,608)	$ -	$ 3,915,860

No value has been placed on the land we own as the value of the property has been included in the cost of buildings. Leased equipment has been recorded at cost in the schedule shown above. Annual installments on the lease obligations related to this equipment has been reported as capital expenditures in our books and records.

Debt Administration

At June 30, 2024, we had $1,404,000 in general obligation bonds and $146 thousand in capital lease obligations due in varying amounts with various rates of interest and maturing in various years through June 1, 2031. The purpose of all debt was to construct, equip, and renovate our facilities. The table below represents a summary of this outstanding debt.

	G.O. Bonds	Capital Leases	Total
Balance, June 30, 2023	$ 1,590,000	$ 217,723	$ 1,807,723
Additions	-	-	-
Retirements	(186,000)	(71,854)	(257,854)
Busses returned	-	-	-
Balance, June 30, 2024	$ 1,404,000	$ 145,869	$ 1,549,869

Current Financial Issues and Concerns

Our assessed valuation has remained steady the last several years with increases in total EAV. A majority of our funding comes from local property taxes, general state aid, and federal/state grants. We have been able to utilize Teacher Vacancy Grant funds to assist staff in obtaining teacher licenses. We have 2 new staff members this year, both of which are working under the Teacher Vacancy Grant.

The local environment continues to be a struggle with a lack of businesses in our community, thus decreasing the draw of new residents. The tense political environment, continued high inflation, and charged worldwide concerr continue to cause financial stressors and increased cost of goods and services.

Contacting Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of our finances, and to show our accountability for the money we receive. If you have any questions about this report or need additional information, contact Dr. Janet Gladu, Superintendent, at La Harpe Community School District #347, 404 W Main St, LaHarpe, Illinois 61450 or email at jgladu@laharpeeagles.com.

Financial Section

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La Harpe Community School District #347

Statement of Net Assets - Cash Basis

As of June 30, 2024

	Governmental Activities
Assets:	
Cash	$ 3,306,599
Total Assets	$ 3,306,599
Net Assets:	
Restricted for:	
Transportation	$ 213,612
Tort	92,777
Debt Service	90,227
Life Safety	238,439
Unrestricted:	
Assigned:	
Student Activities	23,021
Unassigned	2,648,523
Total Net Assets	$ 3,306,599

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

La Harpe Community School District #347

Statement of Activities - Cash Basis

For the Year Ended June 30, 2024

		Program Revenues Collected			
	Expenditures Paid	Charges for Services & Other	Grants and State Aid	Capital Grants	Net Changes in Net Assets - Cash Basis
Governmental Activities:					
Instruction	$ 1,829,616	$ 32,511	$ 1,127,992	$ -	$ (669,113)
Supporting Services:					
Students	122,041	-	18,182	-	(103,859)
Instructional Staff	20,045	-	7,412	-	(12,633)
General Administration	404,503	-	-	-	(404,503)
School Administration	107,563	-	-	-	(107,563)
Business	102,807	-	-	-	(102,807)
Transportation	183,655	-	149,892	-	(33,763)
Operations	369,048	-	-	-	(369,048)
Food Services	201,247	6,441	145,391	-	(49,415)
Capital Outlay	150,811	-	-	84,287	(66,524)
Debt Services	216,912	-	-	-	(216,912)
Total Governmental Activities:	$ 3,708,248	$ 38,952	$ 1,448,869	$ 84,287	$ (2,136,140)
General Revenues Collected:					
Property taxes levied for:					
General purposes					$ 1,071,938
Special purpose					963,984
Personal Property Replacement taxes					153,552
Payments in lieu of taxes					-
Earnings on investments					130,250
General contributions and miscellaneous revenues					530,683
Total General Revenues Collected					$ 2,850,407
Change in Net Assets - Cash Basis					$ 714,267
Net Assets - Cash Basis, July 1, 2023					2,592,332
Net Assets - Cash Basis, June 30, 2024					$ 3,306,599

The a anying notes are an integral part of these financial statements.

La Harpe Community School District #347

Statement of Assets, Liabilities and Fund Balances
Arising from Cash Transactions - Governmental Funds

As of June 30, 2024

	General Fund	Debt Service Fund	Transportation Fund	IMRF Social Security Fund	Life Safety Fund	Total Governmental Funds
Assets:						
Cash	$ 2,716,184	$ 90,227	$ 213,612	$ 48,137	$ 238,439	$ 3,306,599
Total Assets	$ 2,716,184	$ 90,227	$ 213,612	$ 48,137	$ 238,439	$ 3,306,599
Fund Balances:						
Restricted for:						
Trasnportation	$ -	$ -	$ 213,612	$ -	$ -	$ 213,612
Tort	92,777	-	-	-	-	92,777
Debt Service	-	90,227	-	-	-	90,227
Life Safety Projects	-	-	-	-	238,439	238,439
Unrestricted:						
Assigned:						
Student Activities	23,021	-	-	-	-	23,021
Unassigned	2,600,386	-	-	48,137	-	2,648,523
Total Net Assets	$ 2,716,184	$ 90,227	$ 213,612	$ 48,137	$ 238,439	$ 3,306,599

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

LAHARPE Community School District #347 Home of the Eagles

La Harpe Community School District #347
Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balances - Governmental Funds

Year Ended, June 30, 2024

	General Fund	Debt Service Fund	Transportation Fund	IMRF Social Security Fund	Life Safety Fund	Total Governmental Funds
Revenues Collected:						
Property Taxes	$ 1,592,006	$ 224,139	$ 65,637	$ 127,676	$ 26,464	$ 2,035,922
Corporate Replacement Tax	118,451	-	-	35,101	-	153,552
Charges for Services	12,542	-	-	-	-	12,542
Unrestricted State Aid	517,723	-	86,110	-	-	603,833
Restricted State Aid	257,974	-	63,782	-	-	321,756
Restricted Federal Aid	607,566	-	-	-	-	607,566
Other	472,092	-	85,000	-	-	557,092
Interest	129,381	440	129	250	52	130,252
	$ 3,707,735	$ 224,579	$ 300,658	$ 163,027	$ 26,516	$ 4,422,515
Expenditures Paid:						
Current:						
Instruction:						
Regular Programs	$ 1,053,245	$ -	$ -	$ 31,348	$ -	$ 1,084,593
Special Programs	461,664	-	-	12,746	-	474,410
Other Programs	223,296	-	-	7,035	-	230,331
Support Services:						
Pupils	116,602	-	-	5,439	-	122,041
Instructional Staff	20,045	-	-	-	-	20,045
General Administration	393,433	-	-	8,350	2,720	404,503
School Administration	101,213	-	-	6,350	-	107,563
Business	90,961	-	-	11,846	-	102,807
Transportation	-	-	168,106	15,549	-	183,655
Operations	346,661	-	-	22,387	-	369,048
Food Service	189,531	-	-	11,716	-	201,247
Payments to Other Governments	40,282	-	-	-	-	40,282
Capital Outlay	76,780	-	74,031	-	-	150,811

Debt Service:						
Principal Payments	-	186,000	-	-	-	186,000
Interest and Charges	-	30,912	-	-	-	30,912
Total Expenditures	$ 3,113,713	$ 216,912	$ 242,137	$ 132,766	$ 2,720	$ 3,708,248
Revenues Collected and Other Sources Over/(Under) Expenditures and Other Uses	$ 594,022	$ 7,667	$ 58,521	$ 30,261	$ 23,796	$ 714,267
Fund Balance, July 1, 2023	2,122,162	82,560	155,091	17,876	214,643	2,592,332
Fund Balance, June 30, 2024	$ 2,716,184	$ 90,227	$ 213,612	$ 48,137	$ 238,439	$ 3,306,599

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

1. Description of the School District and Reporting Entity

La Harpe Community School District #347 (the District) was established on July 1, 2007, when our residents, along with residents of the Dallas and Carthage School Districts voted to dissolve their respective community unit districts and create a new high school district, with La Harpe, Dallas and Carthage each forming new elementary school districts. We provide services to approximately 200 students in La Harpe and surrounding areas in Hancock, McDonough, and Henderson Counties. We operate under a locally elected Board form of government consisting of seven members. All members are elected to four-year terms as described in the Illinois School Code. We provide educational services as authorized by State statute and/or federal guidelines.

2. Significant Accounting Policies

The Illinois School Code establishes regulations for accounting and budgeting of elementary and secondary local education agencies (LEA) in the State of Illinois. These financial statements are presented in conformity with those regulations which conform to the cash basis of accounting, a special purpose framework other than accounting principles generally accepted in the United States of America (GAAP) as established by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

Government-Wide Financial Statements: The government-wide financial statement of Net Assets-Cash Basis and Statements of Activities-Cash Basis report our overall activities arising from cash receipts and disbursements. Our financial activities consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues.

The Statement of Activities – Cash Basis demonstrates the degree to which the dire expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include a) charges paid by the recipient of goods or services offered by the programs (including fees and fines), and b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Scope of the Reporting Entity

As defined by GAAP, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

1. Appointment of a voting majority of the organization's governing board, and either a) we are able to impose our will on that organization, or b) there is a potential for the organization to provide a financial benefit to or impose a financial burden on the primary government, or

2. Fiscal dependency on the primary government and there is potential for the component unit to provide specific benefits to or impose specific financial burdens on the primary government.

We have determined that there are no other organizations, including joint agreements for which the nature and significance of their relationship with us are such that exclusion would cause our financial statements to be misleading or incomplete that should be included as part of the reporting entity.

2. Significant Accounting Policies (continued)

Scope of the Reporting Entity (Continued)

Fund Financial Statements: Separate financial statements are provided for governmental funds. The fund financial statements provide information about our funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. We have chosen to treat each of our special revenue, debt service and capital projects funds as major funds. Funds considered part of the "general" funds have been combined into one fund for reporting purposes as follows:

General Fund – This is our primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Included in the General fund are the Education, Operations and Maintenance, Working Cash and Tort Liability accounts.

Debt Service Fund – This fund accounts for the taxes collected for the purpose of retiring general obligation debt.

Transportation Fund – This is a special revenue fund that maintains financial resources to be used for student transportation revenues and expenditures.

IMRF/Social Security Fund – Taxes collected for the purpose of satisfying our obligation for contributions to the Illinois Municipal Retirement Fund and Social Security on behalf of our employees.

Capital Projects Fund – Proceeds and expenditures of bond proceeds designated for capital improvements to our building are accounted for in the capital projects fund.

Life Safety Fund - Under regulation and guidance by the State, this fund can be utilized to pay for certain projects and services required for the safety of students and staff. Expenditures undergo review by independent architects, the regional office of education and the Illinois State Board of Education as well as our board of education before they can be expensed in this fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within various financial statements. Basis refers to "when" transactions are recorded regardless of the measurement focus applied.

Both the government-wide and governmental fund financial statements in this report are recorded on the cash basis of accounting. Assets consist of unencumbered cash balances remaining from revenues collected and expenditures paid, assigned to the various governmental funds according to the purposes for which they may or must be used. This approach differs from the flow of current financial resources measurement focus, which measures current assets and current liabilities on the balance sheet and reports on the sources (revenues and other financing sources) and uses (expenditures and under financing uses) of current financial resources.

2. Significant Accounting Policies (continued)

Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2022 tax levy was passed by the Board of Education in December, 2022 and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in June and September 2023, and are collected by the County Collector, who in turn remits our respective share. We receive the remittances from the County Treasurers approximately one month after collection. For all funds, we recognize revenue as it is received.

Personal Property Replacement Taxes (PPRT) are levied by the State on the income of corporations and pass-through entities and remitted to us based on a formula. PPRT are allocated to the Educational (General) Fund.

Budgetary Process

We follow these procedures in establishing the budgetary data reflected in these financial statements:

- In accordance with Article 17, Chapter 5 of the Illinois Compiled Statutes, we adopt an annual budget which we deem necessary to defray all our necessary expenses and liabilities and specifies the object, purpose, and amount of each item. The budget, prepared on forms provided by the Illinois State Board of Education, contains a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received from all sources during the year and a statement of the estimated cash expected to be on hand at the end of the year.
- A tentative budget is prepared and made available for public inspection for at least 30 days prior to final action taken thereon. At least one public hearing is held prior to final adoption of the budget, which by statute, must occur prior to September 30 of each year.
- The Board may make transfers between the various line items within the budget in any fund not exceeding in the aggregate 10% of the total of the fund as set forth in the budget. In addition, the Board may amend the budget using the same procedure described above to adopt the budget.
- Grant budgets are submitted to grantor agencies for approval and funding. A funding agreement is entered into upon approval of the budget by the grantor. Any subsequent budget revisions must be approved by the grantor.

Budgeted amounts were originally adopted on September 19, 2023. Final amendments were made to the budget on June 25, 2024.

Cash and Investments

To improve cash management, all cash received by us is pooled. Monies for all funds are maintained in this common pooled account. Individual fund integrity is maintained through our records. Each fund's interest in the pool is presented as "Cash" on the balance sheet. Negative balances incurred in pooled cash at year-end are treated as interfund receivables of the Working Cash Fund and interfund payables of the deficit fund.

2. Significant Accounting Policies (continued)

Post-Employment Benefits

COBRA Benefits - Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), we provide healthcare benefits to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium plus a 2% administration charge, which we have elected to waive, is paid in full by the insured on or before the tenth (10th) day of the month for the actual month covered. This program is offered for a duration of 18 months after the termination date. There is no associated cost to us under this program, and there were no participants in the program as of June 30, 2024.

Interfund Activity

Flows of cash from one fund to another without a requirement for repayment are reported as inter-fund transfers. Legally authorized inter-fund transfers are reported as other financing sources/uses in governmental funds.

Inventories

We do not maintain inventory cost records. Inventory is deemed to be immaterial and accounted for using the purchase method in which supplies are charged to expenditures when purchased.

Capital Assets

General capital assets result from and are recorded as expenditures in the respective fund at the time the expenditures are made. We follow guidelines established by the State of Illinois for the capitalization of assets and has established a threshold of $500 for capitalization of depreciable assets. Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. We have reported capitalized capital assets for regulatory reporting purposes and maintain a record of general capitalized assets. Capital assets acquired prior to July 1, 1962, are stated at estimated original cost, net of depreciation. Depreciation is provided on general capital assets using the straight-line method over the following estimated lives:

Buildings	50 years
Land improvements	20 years
Furnitures and equipment	5 - 20 years
Vehicles	5 years

Net Asset/Fund Balance Reporting

Our government-wide net position is reported in two categories:

- Restricted net position results when constraints placed on net position use is either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

- Unrestricted net position consists of net position that does not meet the criteria of the two preceding categories.

When both restricted and unrestricted resources are available for use, it is our policy to use restricted resources first to finance qualifying activities, then unrestricted resources as they are needed.

2. Significant Accounting Policies (concluded)

Compensated Absences

Vacation time, personal business days, and sick leave are considered as expenditures in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 180 day's pay. Upon termination, the employee is not compensated for unused sick pay however such compensatory time may be used by the employee to purchase additional retirement credit under guidelines established by the teacher retirement system. The amount of future liability for such additional credit, if any, has not been determined and, therefore, has not been accrued and no reserve has been established.

Use of Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles and other prescribed bases of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

3. Cash and Temporary Investments

We may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code (105 ILCS 5/8-7).

The Treasurer is authorized and directed by the Board of Education to invest funds in accordance with the regulations set forth in the Illinois Compiled Statutes and our policies. Investment may be made in the following:

- Illinois School District Liquid Asset Fund
- Banks or savings and loan associations insured by the Federal Deposit Insurance Corporation (FDIC)
- U.S. Treasury Bills
- Certificates of deposit

At year-end, the amount of our deposits with financial institutions, which includes demand deposits and Illinois Funds were $3,306,599 and the bank balance was $1,857,981. Of the bank balance, $250,000 was covered by federal depository insurance and $1,467,137 was collateralized by deposits with a fair value of $1,926,391, and $1,857,981 was deposited with the Illinois Funds which collateralizes deposits at 110%.

Interest Rate Risk – We do not have a formal investment policy that limits investment maturities as a means of managing our exposure to fair value losses arising from increasing interest rates.

Credit Risk – We are authorized to invest in obligations of the U.S. Treasury and certain other agency and political subdivision obligations as defined by Sections 2 and 6 of the Public Funds Investment Act contained in state statute (30 ILCS 235/2 and 6) and Section 8-7 of the Illinois School Code. We have no investment policy that would further limit our investment choices.

Concentration of Credit Risk – We place no limit on the amount we may invest in any one issuer. All of our investments are in the U.S. Treasury, in accordance with our bond covenants.

4. Property Taxes

Real estate taxes included in these financial statements were levied for the 2022 calendar year and collected during the 2023-2024 fiscal year. 2023 real estate taxes were not deemed available until fiscal year 2024-2023.

Special Tax Levies and Restricted Equity

Tort Immunity – Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund.

Special Education – Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. None of this fund's equity represents any excess of cumulative receipts over cumulative disbursements which would be restricted for future special education disbursements in accordance with Section 17-2.2(A) of the Illinois School Code.

Leasing - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Education Fund. None of this fund's equity represents any excess of cumulative receipts over cumulative disbursements which would be restricted for future special education disbursements in accordance with Section 17-2.2(A) of the Illinois School Code.

The tax levy per $100 of equalized assessed valuation of taxable real estate for calendar years 2022 and 2023 for purposes of local taxation was:

	Maximum Percent 2023	Actual Percent 2023	Actual Percent 2022
Educational	$ 1.80000	$ 1.63385	$ 1.80000
Tort Liability	As needed	0.28447	0.32944
Special Education	0.04000	0.03529	0.03802
Operations & Maintenance	0.50000	0.44558	0.50000
Bond & Interest	As needed	0.32791	0.39173
Transportation	0.12000	0.10412	0.11675
Municipal Retirement	As needed	0.10688	0.12147
Social Security	As needed	0.09295	0.10563
Working Cash	0.05000	0.04456	0.04372
Life Safety	0.05000	0.04457	0.04707
Lease	0.05000	0.04308	0.04797
		$ 3.16326	$ 3.54180

5. Capital Assets

As previously noted, our financial statements are reported using the cash basis of accounting, which reports current receipts and current expenditures. For regulatory reporting, the Illinois State Board of Education requires us to report capital assets and record depreciation charges for per pupil tuition charge calculations.

5. Capital Assets (Concluded)

A summary of the changes in our capital assets for the year ended June 30, 2024 follows:

Cost/Basis	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Buildings	$ 7,170,692	$ -	$ -	$ 7,170,692
Improvements	68,005	16,821	-	84,826
Equipment	248,080	7,766	-	255,846
Transportation	468,572	-	-	468,572
	$ 7,955,349	$ 24,587	$ -	$ 7,979,936
Less: Depreciation	3,931,017	209,388	-	4,140,405
	$ 4,024,332	$ (184,801)	$ -	$ 3,839,531
Land	24,136	-	-	24,136
CWIP	-	52,193	-	52,193
Net Capital Assets	$ 4,048,468	$ (132,609)	$ -	$ 3,915,860

6. Long-Term Debt

Under the cash basis of accounting, obligations due after the end of the current year are excluded from the financial statements. For regulatory reporting, the Illinois State Board of Education requires us to report long-term obligations. General long-term obligations as of June 30, 2024, and a summary of activity for the year then ended are as follows:

	Outstanding 7/1/23	Additions	Retirements	Outstanding 6/30/24	Due Within One Year
General Obligation	$ 1,590,000	$ -	$ (186,000)	$ 1,404,000	$ 186,000
Capital Leases	217,723	-	(71,854)	145,869	72,572
	$ 1,807,723	$ -	$ (257,854)	$ 1,549,869	$ 258,572

General Obligation Bonds

Bonds payable at June 30, 2024 consists of one individual issue as follows:

$2,500,000 LaHarpe Community School District #347 General Obligation Bonds, Series 2011 dated March 1, 2011 - due in principal installments ranging from $35,000 to $205,000 beginning on December 1, 2012. Interest rate is variable and ranges from 303% to 5.9% and is due semi-annually on June 1 and December 1 each year.	$ 1,404,000
Total General Obligation Bonds outstanding	$ 1,404,000

Constitutional Debt Limitation

Section 19-1 of the Illinois School Code limits the outstanding amount of authorized general obligation bonds of elementary districts to 13.8 percent of assessed valuation. Our legal debt margin at June 30, 2024 was:

Constitutional Debt Limit	$ 9,291,386
Less - General Obligation Bonds Outstanding	1,404,000
Legal Debt Margin	$ 7,887,386

6. Long-Term Debt (Concluded)

Amortization of Debt

Debt service requirements to amortize the Series 2019 General Obligation bond issue are as follows:

June 30,	Principal	Interest	Total
2025	$ 189,000	$ 27,448	$ 216,448
2026	192,000	24,103	216,103
2027	196,000	20,406	216,406
2028	200,000	16,386	216,386
2029	204,000	12,082	216,082
2030 - 2034	423,000	10,023	433,023
	$ 1,404,000	$ 110,448	$ 1,514,448

Capital Leases

We have entered into cancelable lease agreements with Blue Bird Body Company for the use of school buses. The agreements provide for the cancellation of the lease at our option at the renewal date each year.

Following is a summary of the future minimum lease payments required under the subsequent school bus lease program:

June 30,	Principal	Interest	Total
2025	$ 72,572	$ 1,459	$ 74,031
2026	73,298	733	74,031
2027	-	-	-
2028	-	-	-
	$ 145,870	$ 2,192	$ 148,062

7. Employee's Retirement Plans

We participate in two retirement systems: The Illinois Municipal Retirement System (IMRF) and the Teachers' Retirement System of the State of Illinois (TRS).

Illinois Municipal Retirement (IMRF)

Plan Description

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

Benefits Provided

We participate in the Regular Plan (RP). 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.

7. Employee's Retirement Plans (Continued)

Illinois Municipal Retirement (IMRF) (Continued)

Benefits Provided (Concluded)

Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 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 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 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 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 3 percent of the origina' pension amount, or 1/2 of the increase in the Consumer Price Index of the origin. pension amount.

Employees covered by benefit terms

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

Number of	
- Retirees & Beneficiaries	46
- Inactive, Non-retired Members	38
- Active Members	23
Total Participants	107

Contributions

As set by statute, your employer Regular plan members are required to contribute 4.5 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 our own employees. The employer rate for calendar year 2023 was 10.85 percent of annual covered payroll. For the fiscal year ended June 30, 2024 we contributed $64,226 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.

Net Pension Liability

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

7. Employee's Retirement Plans (Continued)

Illinois Municipal Retirement (IMRF) (Continued)

Actuarial Assumptions

Following is a summary of the methods and assumptions used to determine total pension liability at December 31, 2023

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	20-year closed period
	Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75% including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount_Weighted, below-median income, General, Retiree, Male (adjusted 106% and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
	For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020

Asset Class	Portfolio Target Percentage	Projected Returns Long-Term Real Rate
Domestic Equity	34.5%	5.00%
International Equity	18.0%	6.35%
Fixed Income	24.5%	4.75%
Real Estate	10.5%	6.30%
Alternative Investments	11.5%	6.05-8.65%
Cash Equivalents	1%	3.80%
Total	100%	

7. Employee's Retirement Plans (Continued)

Illinois Municipal Retirement (IMRF) (Continued)

Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%.

Since we prepare our financial statements on the modified cash basis of accounting, pension liabilities and deferred inflows and outflows referred to throughout the note disclosure are not recognized in the actual financial statements.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2022	$ 2,651,911	$ 2,095,401	$ 556,510
Changes for the year:			
Service cost	$ 47,393	$ -	$ 47,393
Interest on total pension liability	185,890	-	185,890
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total pension liability	41,976	-	41,976
Changes of assumptions	(3,655)	-	(3,655)
Contributions - employer	-	63,202	(63,202)
Contributions - employees	-	26,213	(26,213)
Net investment income	-	238,059	(238,059)
Benefit payments, including refunds of employee contributions	(223,223)	(223,223)	-
Other (net transfer)	-	36,471	(36,471)
Net changes	$ 48,381	$ 140,722	$ (92,341)
Balances at December 31, 2023	$ 2,700,292	$ 2,236,123	$ 464,169

7. Employee's Retirement Plans (Continued)

Illinois Municipal Retirement (IMRF) (Concluded)

Sensitivity to Discount Rate Assumption

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

Sensitivity of Net Pension Liabiltiy/(Asset) to the Single Discount Rate

	1% Decrease 6.25%	Current Rate 7.25%	1% Increase 8.25%
Total Pension Liability	$ 2,980,362	$ 2,700,292	$ 2,469,833
Plan Fiduciary Net Position	2,236,123	2,236,123	2,236,123
Net Pension Liability/(Asset)	$ 744,239	$ 464,169	$ 233,710

Pension Expense, Deferred Inflows and Outflows of Resources

Under the cash basis of accounting, pension expense is recognized as paid. Had we used the accrual basis of accounting, deferred outflows and inflows of resources used in calculating pension expense would have been recorded as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferral
Difference between expected and actual experience	$ 34,172	$ -	$ 34,172
Changes of assumptions	-	2,015	(2,015)
Net difference between projected and actual earnings on pension investments	307,683	195,794	111,889
Total Deferred amounts to be recognized in pension expense in future periods	$ 341,855	$ 197,809	$ 144,046
Pension contributions made subsequent to measurement date	32,836	-	32,836
	$ 374,691	$ 197,809	$ 176,882

Deferred outflows and inflows of resources will be recognized in future pension expense as follows:

Year Ending December 31,	Net Deferred Outflows
2024	$ 35,328
2025	42,026
2026	84,627
2027	(17,935)
Total	**$ 144,046**

7. Employee's Retirement Plans (Continued)

Teacher Retirement System (TRS)

Plan Description

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

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 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 3 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, 2021. One program allows retiring Tier 1 members to receive a partial lumpsum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

7. Employee's Retirement Plans (Continued)

Teacher Retirement System (TRS) (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 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

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

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 collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of $528,006 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 $5,771 and are deferred because they were paid after the June 30, 2023 measurement date.

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 $39,850 were paid from federal and special trust funds that required employer contributions of $4,224. These contributions are deferred because they were paid after the June 30, 2023 measurement date.

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 percent if those salaries are used to calculate a retiree's final average salary.

7. Employee's Retirement Plans (Continued)

Teacher Retirement System (TRS) (Continued)

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 percent and $-0- for sick leave days granted in excess of the normal annual allotment.

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

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

Employer's proportionate share of the net pension liability	$ 72,612
State's proportionate share of the net pension liability associated with the employer	6,266,422
Total	$ 6,339,034

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2023, the employer's proportion was 0.000085 percent. Which was a decrease from the 0.000089 in the prior year.

For the year ended June 30, 2024, the employer recognized pension expense of $528,006 and revenue of $528,006 for support provided by the state. At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 302	$ 293
Net Difference between projected and actual earnings on pension plan investments	-	2
Change of Assumptions	248	64
Changes in proportion and differences between employer contributions and proportionate share of contributions	18,564	38,522
Employer contributions subsequent to the measurement date	9,996	-
	$ 29,110	$ 38,881

7. Employee's Retirement Plans (Continued)

Teacher Retirement System (TRS) (Continued)

Recognition of Deferred Inflows and Deferred Outflows

$9,996 of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year ended June 30,		
2025	$	3,392
2026		(9,492)
2027		(4,284)
2028		873
2029		(261)
	$	(9,772)

Actuarial Assumptions

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

Inflation	2.50% percent
Salary Increases	3.25%-8.75% by service credit
Investment Rate of Return	7.00% percent, net of pension plan investment expense, including inflation

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

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

7. Employee's Retirement Plans (Concluded)

Teacher Retirement System (TRS) (Concluded)

Actuarial Assumptions

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	5.4%
Private Equity	15.0%	8.0%
Income	26.0%	4.3%
Real Assets	18.0%	4.6%
Diversifying Strategies	4.0%	3.4%
Total	100.0%	

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the employer's proportionate share of the net pension liability to changes in the discount rate

The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Employer's proportionate share of the net pension liability	$ 67,088	$ 54,170	$ 43,440

TRS Fiduciary Net Position

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

8. Post-Employment Benefit Plans

Teacher Health Insurance Security Fund (THIS)

We participate 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 it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

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

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

On Behalf Contributions to 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 0.90 percent of pay during the year ended June 30, 2024. State of Illinois contributions were $8,955, and the employer recognized revenue and expenditures of this amount during the year.

8. Post-Employment Benefit Plans (Concluded)

Teacher Health Insurance Security Fund (THIS) (Concluded)

Employer Contributions to THIS Fund

We also make contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2024. For the year ended June 30, 2024, we paid $6,667 to the THIS Fund, which was 100 percent of the required contribution.

Further Information on THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General at (http://www.auditor.illinois.gov/Audit-Reports/CMSTHISF.asp)

9. Commitments and Contingencies

Grants

We received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on our overall financial position at June 30, 2024.

Litigation

Legal counsel for the School District advises that there are no pending litigious matters to report.

Payroll

Contracts for services rendered by employees electing a twelve-month payment schedule are recorded in the fiscal year when such checks are drawn.

10. Risk Management

We are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. We carry commercial insurance for these risks associated with our operations. For these programs, there have been no significant reductions in insurance coverage from the prior year. Settlement amounts have not exceeded insurance coverage for the three prior years.

11. Recently Issued Accounting Literature

The Governmental Accounting Standards Board (GASB) issues authoritative accounting pronouncements. We review these pronouncements for applicability to the financial statements it issues. Although several statements are currently outstanding, we have determined that implementation of the outstanding pronouncements would not have a material effect on our financial statements.

Statement No. 102 – Certain Risk Disclosures

The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. Effective for our fiscal year ending June 30, 2025.

12. Subsequent Events

Information and subsequent events included in these financial statements have been evaluated through August 30, 2024.

Required Supplementary Information

La Harpe Community School District #347

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - General Fund

Year Ended, June 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Fund balance July 1, 2023	2,104,246	$ 2,104,246	$ 2,122,162	$ 17,916
Resources (inflows):				
Property Taxes	1,571,250	1,571,250	1,592,006	20,756
Corporate Replacement Tax	128,110	128,110	118,451	(9,659)
Charges for Services	12,605	4,650	12,542	7,892
Unrestricted State Aid	517,723	567,723	517,723	(50,000)
Restricted State Aid	295,861	282,874	257,974	(24,900)
Restricted Federal Aid	707,584	395,872	607,566	211,694
Other	445,025	323,000	472,092	149,092
Interest	115,100	35,190	129,381	94,191
Amounts available for appropriation	$ 5,897,504	$ 5,412,915	$ 5,829,897	$ 416,982
Charges to appropriations (outflows):				
Current expenditures:				
Regular Programs	$ 1,066,200	$ 875,800	$ 1,053,245	$ (177,445)
Special Programs	397,050	430,138	461,664	(31,526)
Other Programs	284,295	264,450	223,296	41,154
Pupils	122,150	118,170	116,602	1,568
Instructional Staff	64,751	55,700	20,045	35,655
General Administration	397,270	395,750	393,433	2,317
School Administration	117,200	115,100	101,213	13,887
Business	78,200	81,075	90,961	(9,886)
Operations	378,450	387,700	346,661	41,039
Food Service	196,000	211,250	189,531	21,719
Payments to Other Governments	42,200	40,000	40,282	(282)
Capital Outlay	82,268	55,800	76,780	(20,980)
Total charges to appropriations	$ 3,226,034	$ 3,030,933	$ 3,113,713	$ (82,780)
Fund balance June 30, 2024	$ 2,671,470	$ 2,381,982	$ 2,716,184	$ 334,202

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

La Harpe Community School District #347

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - Debt Service Fund

Year Ended, June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Fund balance July 1, 2023	$ 82,560	$ 82,560	$ 82,560	$ -
Resources (inflows):				
Property Taxes	220,838	220,838	224,139	3,301
Interest	10	30	440	410
Amounts available for appropriation	$ 303,408	$ 303,428	$ 307,139	$ 3,711
Charges to appropriations (outflows):				
Debt Service:				
Principal Payments	$ 186,000	$ 186,000	$ 186,000	$ -
Interest and Charges	30,912	30,912	30,912	-
Total charges to appropriations	$ 216,912	$ 216,912	$ 216,912	$ -
Fund balance June 30, 2024	$ 86,496	$ 86,516	$ 90,227	$ 3,711

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

LAHARPE Community School District #347 Home of the Eagles

La Harpe Community School District #347

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - Transportation Fund

Year Ended, June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fund balance July 1, 2023	$ 155,091	$ 155,091	$ 155,091	$ -
Resources (inflows):				
Property Taxes	64,525	64,525	65,637	1,112
Unrestricted State Aid	86,500	79,977	86,110	6,133
Restricted State Aid	73,264	73,264	63,782	(9,482)
Other	85,000	85,200	85,000	(200)
Interest	10	10	129	119
Amounts available for appropriation	$ 464,390	$ 458,067	$ 455,749	$ (2,318)
Charges to appropriations (outflows):				
Current expenditures:				
Transportation	$ 171,450	$ 212,550	$ 168,106	$ 44,444
Capital Outlay	74,031	78,031	74,031	4,000
Total charges to appropriations	$ 245,481	$ 290,581	$ 242,137	$ 48,444
Fund balance June 30, 2024	$ 218,909	$ 167,486	$ 213,612	$ 46,126

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

LAHARPE Home of the Eagles Community School District #347

La Harpe Community School District #347

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - IMRF & Social Security Fund

Year Ended, June 30, 2024

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
Fund balance July 1, 2023	$ 17,876	$ 17,876	$ 17,876	$ -
Resources (inflows):				
Property Taxes	125,516	125,516	127,676	2,160
Corporate Replacement Tax	35,000	35,000	35,101	101
Interest	10	50	250	200
Amounts available for appropriation	$ 178,402	$ 178,442	$ 180,903	$ 2,461
Charges to appropriations (outflows):				
Current expenditures:				
Regular Programs	$ 32,200	$ 22,250	$ 31,348	$ (9,098)
Special Programs	12,900	21,500	12,746	8,754
Other Programs	7,335	6,390	7,035	(645)
Pupils	5,900	5,600	5,439	161
Instructional Staff	1,000	500	0	500
General Administration	7,700	8,851	8,350	501
School Administration	7,550	7,837	6,350	1,487
Business	12,000	12,300	11,846	454
Transportation	15,600	16,000	15,549	451
Operations	22,500	21,500	22,387	(887)
Food Service	12,500	14,000	11,716	2,284
Total charges to appropriations	$ 137,185	$ 136,728	$ 132,766	$ 3,962
Fund balance June 30, 2024	$ 41,217	$ 41,714	$ 48,137	$ 6,423

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

Statement of Revenues Collected, Expenditures Paid and Changes in Fund Balance - Budget and Actual - Life Safety Fund

Year Ended, June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Fund balance July 1, 2023	$ 214,643	$ 214,643	$ 214,643	$ -
Resources (inflows):				
Property Taxes	26,016	26,016	26,464	448
Interest	10	10	52	42
Amounts available for appropriation	$ 240,669	$ 240,669	$ 241,159	$ 490
Charges to appropriations (outflows):				
Current expenditures:				
General Administration	$ 3,000	8,000	$ 2,720	$ 5,280
Total charges to appropriations	$ 3,000	$ 8,000	$ 2,720	$ 5,280
Fund balance June 30, 2024	$ 237,669	$ 232,669	$ 238,439	$ 5,770

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

La Harpe Community School District #347

10 year Schedule of Pension Activity
Teacher Retirement System (TRS)

As of June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proporationate Share of Net Pension Liability										
Employer's proportion of the net pension liability	0.000085%	0.000089%	0.000069%	0.000161%	0.000121%	0.000140%	0.000251%	0.000202%	0.000212%	0.000207%
Employer's proportionate share of the net pension liability	$ 72,612	$ 74,418	$ 54,170	$ 138,707	$ 97,870	$ 108,822	$ 192,295	$ 159,681	$ 139,153	$ 125,972
State's proportionate share of the net pension liability associated with the employer	6,266,422	6,455,260	4,540,023	10,864,267	6,965,326	7,454,733	7,983,859	9,240,821	7,204,017	6,725,790
Total	$ 6,339,034	$ 6,529,678	$ 4,594,193	$ 11,002,974	$ 7,063,196	$ 7,563,555	$ 8,176,154	$ 9,400,502	$ 7,343,170	$ 6,851,762
Employer's covered-employee payroll	$ 995,028	$ 895,521	$ 905,473	$ 1,005,924	$ 966,544	$ 938,141	$ 1,000,140	$ 1,073,953	$ 1,157,615	$ 1,102,357
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.30%	8.31%	5.98%	13.79%	10.13%	11.60%	19.23%	14.87%	12.02%	11.43%
Plan fiduciary net position as a percentage of the total pension liability	43.90%	42.80%	45.10%	38.60%	40.60%	40.00%	39.30%	39.80%	41.50%	43.00%
Schedule of Employer Contributions										
Contractually-required contribution	$ 99,548	$ 88,476	$ 90,114	$ 99,562	$ 89,345	$ 93,734	$ 97,992	$ 104,619	$ 116,612	$ 111,006
Contributions in relation to the contractually-required contribution	$ 99,356	$ 88,476	$ 90,114	$ 99,814	$ 87,109	$ 93,596	$ 97,938	$ 104,601	$ 116,621	$ 111,022
Contribution deficiency (excess)	$ 192	$ -	$ -	$ (252)	$ 2,236	$ 138	$ 54	$ 18	$ (9)	$ (16)
Employer's covered-employee payroll	$ 995,028	$ 895,521	$ 905,473	$ 1,005,924	$ 966,544	$ 938,141	$ 1,000,140	$ 1,073,953	$ 1,157,615	$ 1,102,357
Contributions as a percentage of covered-employee payroll	10.00%	9.88%	9.95%	9.90%	9.24%	9.89%	9.79%	9.74%	10.07%	10.07%
Changes in Assumptions										
Investment Rate of Return	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.50%	7.50%
Inflation Rate	2.50%	2.50%	2.25%	2.50%	2.50%	2.50%	2.50%	3.00%	3.00%	3.00%
Real Return	4.50%	4.50%	4.75%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Salary Increases	3.75-8.75%	3.75-8.75%	3.5-8.5%	---Varies by service credit from 9.5% to 4%---						5.75%

The accompanying notes to financial statements are an integral part of this statement.

La Harpe Community School District #347

10 year Schedule of Pension Activity
Illinois Municipal Retirement Fund (IMRF)

As of December 31	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	$ 47,393	$ 46,399	$ 41,836	$ 47,175	$ 46,736	$ 45,760	$ 51,194	$ 46,961	$ 42,874	$ 45,140
Interest on the Total Pension Liability	185,890	176,249	173,878	176,496	169,690	166,551	164,931	186,590	179,859	170,037
Changes of Benefit Terms	-	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	41,976	127,147	22,111	(23,995)	75,100	45,397	73,689	(363,460)	14,793	(68,510)
Changes of Assumptions	(3,655)	-	-	(31,210)	-	56,874	(79,566)	(20,916)	2,518	130,686
Benefit Payments	(223,223)	(211,424)	(203,374)	(200,446)	(195,276)	(195,119)	(176,749)	(163,849)	(132,094)	(124,947)
Net Change in Total Pension Liability	$ 48,381	$ 138,371	$ 34,451	$ (31,980)	$ 96,250	$ 119,463	$ 33,499	$ (314,674)	$ 107,950	$ 152,406
Total Pension Liability - Beginning	2,651,911	2,513,540	2,479,089	2,511,069	2,414,819	2,295,356	2,261,857	2,576,531	2,468,581	2,316,175
Total Pension Liabiltiy - Ending	$ 2,700,292	$ 2,651,911	$ 2,513,540	$ 2,479,089	$ 2,511,069	$ 2,414,819	$ 2,295,356	$ 2,261,857	$ 2,576,531	$ 2,468,581
Plan Fiduciary Net Position										
Contributions - employer	$ 63,202	$ 61,119	$ 77,679	$ 69,599	$ 61,513	$ 64,100	$ 61,425	$ 68,856	$ 57,001	$ 54,124
Contributions - employee	26,213	24,943	27,516	20,811	25,221	20,574	20,942	20,820	26,258	17,262
Net Investment Income	238,059	(334,207)	391,756	301,194	354,398	(123,214)	315,603	136,796	10,218	124,692
Benefit payments	(223,223)	(211,424)	(203,374)	(200,446)	(195,276)	(195,119)	(176,749)	(163,849)	(132,094)	(124,947)
Other (Net Transfer)	36,471	57,725	(79,588)	40,109	17,891	76,946	(2,977)	(465,997)	100,707	(74,043)
Net Change in Plan Fiduciary Net Position	$ 140,722	$ (401,844)	$ 213,989	$ 231,267	$ 263,747	$ (156,713)	$ 218,244	$ (403,374)	$ 62,090	$ (2,912)
Plan Fiduciary Net Position - Beginning	2,095,401	2,497,245	2,283,256	2,051,989	1,788,242	1,944,955	1,726,711	2,130,085	2,067,995	2,070,907
Plan Fiduciary Net Position - Ending	$ 2,236,123	$ 2,095,401	$ 2,497,245	$ 2,283,256	$ 2,051,989	$ 1,788,242	$ 1,944,955	$ 1,726,711	$ 2,130,085	$ 2,067,995
Net Pension Liabiltiy/(Asset)	$ 464,169	$ 556,510	$ 16,295	$ 195,833	$ 459,080	$ 626,577	$ 350,401	$ 535,146	$ 446,446	$ 400,586
Plan fiduciary net position as a percentage of the total pension liabiltiy	82.81%	79.01%	99.35%	92.10%	81.72%	74.05%	84.73%	76.34%	82.67%	83.77%
Covered Valuation payroll	$ 582,501	$ 509,333	$ 491,645	$ 462,459	$ 461,118	$ 457,198	$ 463,934	$ 458,434	$ 389,351	$ 371,369
Net Pension liability as a percentage of covered payroll	79.69%	109.26%	3.31%	42.35%	99.56%	137.05%	75.53%	116.73%	114.66%	107.87%

The accc ·ing notes to financial statements are an integral part of this statement.

La Harpe Community School District #347

10 year Schedule of Contributions
Illinois Municipal Retirement Fund (IMRF)

As of December 31

Calendar Year Ended*	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency Excess	Covered Valuation Payroll	Contribution as a % of Covered Payroll
2023	$ 63,201	$ 63,202	$ (1)	$ 582,501	10.85%
2022	$ 61,120	$ 61,119	$ 1	$ 509,333	12.00%
2021	$ 77,680	$ 77,679	$ 1	$ 491,645	15.80%
2021	$ 69,600	$ 69,599	$ 1	$ 462,459	15.05%
2020	$ 61,513	$ 61,513	$ -	$ 461,118	13.34%
2019	$ 64,099	$ 64,100	$ (1)	$ 457,198	14.02%
2018	$ 61,425	$ 61,425	$ -	$ 463,934	13.24%
2017	$ 68,857	$ 68,856	$ 1	$ 458,434	15.02%
2016	$ 57,001	$ 57,001	$ -	$ 389,351	14.64%
2015	$ 52,400	$ 54,124	$ (1,724)	$ 371,369	14.57%

** These schedules are intended to show information for ten years. Additional years will be displayed as they become available.*

Supplementary Information

ATHLETIC AGREEMENT BETWEEN

DALLAS ELEMENTARY SCHOOL DISTRICT #327

LA HARPE COMMUNITY SCHOOL DISTRICT #347

1. INTRODUCTION

A. This agreement is made by and between the Boards of Education of the Dallas and La Harpe Elementary School Districts for the 2023-2024, 2024-2025 school years.

B. A proposed calendar/schedule for all sports, with start dates, will be shared by July 20th each year.

2. HOSTED SPORTS

A. Dallas City will host:

- 5th and 6th grade Girls' Basketball
- 5th and 6th grade Boys' Basketball
- 5th and 6th grade Girls' Volleyball
- 5th, 6th, 7th and 8th grade Track and Field
- 5th 6th, 7th and 8th grade Scholastic Bowl
- 5th, 6th, 7th and 8th grade Cross Country

B. La Harpe will host:

- 6th, 7th and 8th grade Boys' Baseball
- 7th and 8th grade Girls' Basketball
- 7th and 8th grade Boys' Basketball
- 7th and 8th grade Girls' Volleyball
- 5th, 6th, 7th and 8th grade Golf

C. Hiring of coaches will be made from a pool of candidates from both school district's advertisements. Coaches will be hired by the host school.

D. Coaches will follow the administering district's coaching guidelines and Handbook policies and the Cooperative Athletic Handbook for students.

3. TRANSPORTATION

A. Transportation to away games will be determined by the proximity of the game site. Postseason transportation opportunities will be offered equally among both districts.

B. Practice transportation will be shared by both districts. Transportation on Saturdays and non-attendance days will be provided by and shared by both districts.

4. FINANCIAL ARRANGEMENTS

A. Host schools will provide payment to the coaches for the sports they host.

5. SUPERVISION

A. Scheduling, organization for the athletic contests and officials will be the responsibility of host school.
B. Coaches are responsible to ensure appropriate attendance/head count at beginning and end of event.

6. ELIGIBILITY AND CODE OF CONDUCT

A. Academic eligibility will be determined by the school in which the student-athlete

attends.

B. It is the responsibility of the sending school to inform the host school of any ineligible students by Wednesday noon of each week of the season.

C. The student athlete will abide by the policies of the host school as listed in the Cooperative Athletic Handbook for students.

D. Home school is responsible for discipline of their own student athlete.

7. PHYSICALS

A. All student-athletes must have a current physical on file with the respective school. Copies will be furnished to each school upon request.

B. Athletes must provide documentation of a current physical to the Dallas City or La Harpe school office at least 2 weeks prior to the start of that sports practice. No athlete may practice or participate until the physical is turned in to the respective office and the head coach is notified.

8. LIABILITY INSURANCE WILL BE AS FOLLOWS:

A. Liability for all students utilizing transportation shall be the transporting school's responsibility.

B. Each district will assume the insurance liability for their athlete on the team as for any other athlete of that district.

9. TEAM NAME

A. The team name shall be the La Harpe/Dallas City Eagles in the sports that La Harpe hosts and shall be the Dallas City/La Harpe Bulldogs in the sports that Dallas City hosts. All programs, announcements, media communications, and other such items will include the names of both communities; e.g. La Harpe/Dallas City Eagles, or Dallas City/La Harpe Bulldogs.

10. AWARDS

A. Coaches determine the criteria for postseason awards. The host school is responsible for ordering awards.

B. IESA state level trophies will be duplicated for both schools and considered a shared district expense.

C. Host school is responsible for their own awards banquet.

11. PARTICIPATION

A. In sports with 5/6 grade and 7/8 grade teams that are administered separately (basketball and volleyball) any player may only "move up" with approval from the Principal of the hosting district in consultation with the cooperating district Principal, and if needed in consultation with the Athletic Directors. If players are needed tryouts will be held for athletes that want to move up. Tryouts are not open to spectators.

B. 4th grade will be included in the 5th-grade programs when participation numbers are low. 4^{th} grade will **NOT** be allowed to participate in IESA sanctioned events.

Each respective school board in the cooperative has the option to consider the renewal or dissolution of the Cooperative Athletic Agreement. This agreement will be reviewed on an annual basis but will be re-negotiated every two years. Quarterly joint co-op meetings will be held.

Revised July 18, 2023 (Adding Golf)

Janet R. Gladu 7-18-23 | Alissa Tucker 7-20-23
Janet Gladu, Superintendent LCSD #347 Date | Alissa Tucker, Superintendent DESD #327 Date

7-18-23 | 7-20-23
Dustin Detherage, Board President LCSD #347 Date | Bob Castillo, Board President DESD #347 Date

List a few things that you would like to see outside to make recess more enjoyable

Gaga Ball pit – 12 votes https://www.gagaballpit.com/

Jump Ropes – We have a ton!

4 Square - 11 Votes

Bat & Ball – 14 votes

New Balls - 7 votes

Capture the Flag

Better playset for older kids – 4 votes

Volleyballs – we have a lot

Better Basketball Court – 6 votes

Football field with spray painted lines – 6 votes

2 more basketball hoops

Soccer equipment

New Tether Ball -4 votes

Picnic Tables – 6 votes

More shade

More swings

Track

Climbing wall

Seesaw

School District: La Harpe Community School Dist

RCDT: 26-034-3470-04

Most Recent AFR Fiscal Year: 2023-2024

2.5 Yrs Annual Average Expenditures to Combined Cash Reserve Balance

			Data from District's Annual Financial Reports			
Direct Disbursements / Expenditures	**FY21-22**	**FY 22-23**	**FY2023-2024**	**Total**	**Average Annual**	**Cash Reserve Balances**
Educational Fund (10)	1,973,729	2,170,503	2,512,346	6,656,578	2,218,859.33	2,017,594
Operations & Maintenance Fund (20)	884,565	826,515	412,812	2,123,892	707,964.00	432,542
Transportation Fund (40)	255,179	275,462	242,138	772,779	257,593.00	213,612
Operational Balance - June 2023-2024	3,113,473	3,272,480	3,167,296	9,553,249	3,184,416.33	2,663,748

Must be < 2.5

Cash Reserve Balance to Expenditures Ratio: **0.836**

Determination: No action needed

Required by 105 ILCS 5/17-1.10 Illinois General Assembly - Illinois Compiled Statutes (ilga.gov)

Sec. 17-1.10. Operational funds expenditure report and reserve reduction plan.

(a) In the 2024-2025 school year and in each subsequent school year, the school board of any school district that does not receive federal impact aid funding shall calculate the combined, annual average expenditures of its operational funds for the previous 3 fiscal years, as reported in the school district's most recently audited annual financial reports. Operational funds shall include the district's educational, transportation, and operations and maintenance funds. The school board shall annually present a written report covering the annual average expenditures of its operational funds for the previous 3 fiscal years at a board meeting.

(b) With respect to a school district to which subsection (a) applies, if the school district's combined cash reserve balance of its operational funds, as most recently reported by the district pursuant to Section 17-1.3 of this Code, exceeds 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years, the school board shall adopt and file with the State Board of Education by December 31 a written operational funds reserve reduction plan to reduce, within 3 years, the district's combined cash reserve balance of its operational funds to an amount at or below 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years. The State Board shall post any operational funds reserve reduction plans received on the State Board's Internet website.

(Source: P.A. 103-394, eff. 7-28-23.)

September 27, 2024

Dear LaHarpe School Board,

It has come to our attention that the content of some of the books our library recently distributed to the students may have been inappropriate for their ages.

In the future we will revise our review process for selecting age appropriate texts.

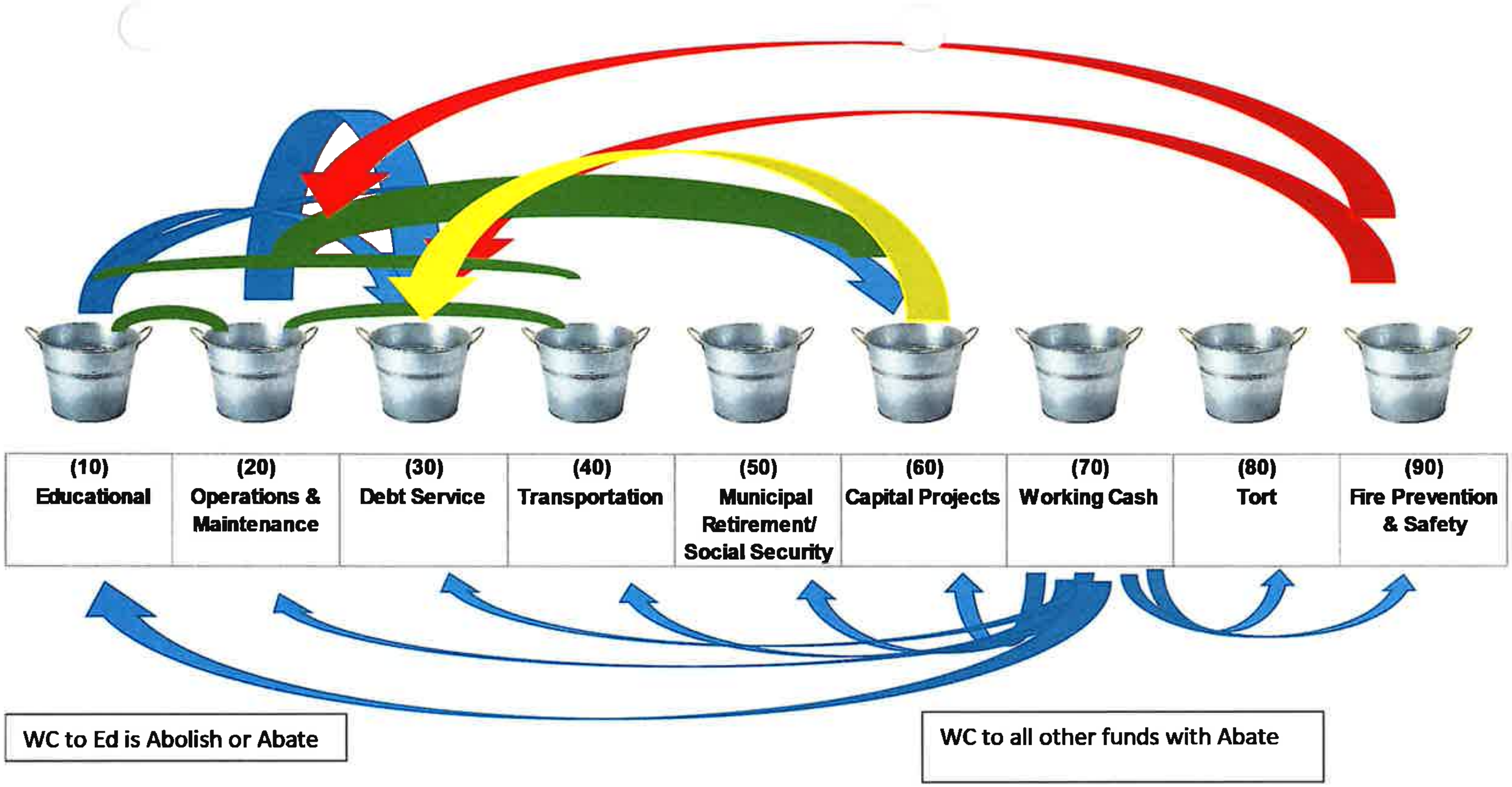
Thank you for your understanding.

LaHarpe Carnegie Public Library Board

Interfund Transfers

From IASA/ISBE Grant/Finances Workshop

Type	Funds	Separate Resolution	Code	Public Notice/Hearing	Notes
Transfer between Operating Funds	Between ED/O&M/Trans.	Required by Code	105 ILCS 5/17-2A	Yes	Hearing Notice: Published in newspaper 7-30 days before hearing & Posted notice 48 hrs. before hearing
	Tort to O&M	Required by Code			
Transfer to Debt Service Fund	Any Fund Pledging Revenue to Long-Term Debt Payments	Required by Auditors	105 ILCS 5/2-3.27; 23 IAC 100.50(d)(1)	No	Transfer required whenever revenues are pledged to pay long-term debt.
Interfund Loan	Between Ed/O&M/ Trans/Fire Prevention	Required by Code	105 ILCS 5/10-22.33	No	*May not loan from Fire Prevention Must repay loan within 3 years.
Working Cash Loan	WC to Any Fund	Required by Code	105 ILCS 5/20-5	No	See Statute for required terms of resolution.
Working Cash Abatement	WC to Fund(s) Most In Need	Required by Code	105 ILCS 5/20-10	No	Must leave balance of 0.05% of EAV ("Nickel Levy")
Working Cash Abolishment	WC to ED	Required by Code	105 ILCS 5/20-8	No	
Working Cash Interest	WC to Fund Most In Need	Required by Code	105 ILCS 5/20-5	No	Resolution must state purpose of transfer per 30 ILCS 350/9
Transfer of Earned Interest	Earning Fund to Fund Most In Need	Required by Auditors	105 ILCS 5/10-22.44; 30 ILCS 350/9(c)	No	
Transfer Excess Bond Proceeds after Completed Purpose	Fund receiving Bond Proceeds to O&M	Required by Code	105 ILCS 5/10-22.14	No	
Transfer of Excess Fire Prevention/Safety/Energy Conservation/Security Bond Proceeds	Fire/Safety Fund to Bond and Interest Fund	Required by Code	105 ILCS 5/10-22.14	No	
Capital Projects	Transfer from Another Fund to Capital Projects	Required by Auditors	105 ILCS 5/2-3.27; 23 IAC 100.50(d)(2)	No	



Illinois State Laws restrict which funds can be spent for certain items along with how and when they can be transferred. It is all about spending from the "CORRECT BUCKET"

IASB Illinois Association of School Boards
Lighting the Way to Excellence in School Governance

2921 Baker Drive
Springfield, Illinois 62703-5929
(217) 528-9688 • Fax: (217) 528-2831

One Imperial Place,
1 East 22nd Street, Suite 310
Lombard, Illinois 60148-6120
(630) 629-3776 • Fax: (630) 629-3940

MEMORANDUM

TO: **BOARD PRESIDENT AND SUPERINTENDENT**
FROM: KIMBERLY A. SMALL, EXECUTIVE DIRECTOR
SUBJECT: IASB 2024-2025 DUES
DATE: OCTOBER 2024

THANK YOU for committing to active membership in the Illinois Association of School Boards for 2024-2025. We have received payment of your board's dues, and a certificate of membership is enclosed.

Please let each board member know how grateful IASB staff members are to be working with the school district in the coming year for the betterment of public education in Illinois. We all recognize the effectiveness of statewide cooperation in solving the challenges that education faces today, the power of platform for a strong collective voice on common issues to present our vision to the legislature, and the importance of maintaining excellence in school board governance.

IASB staff members are evolving to help you perform your duties as school officials as smoothly and effectively as possible. Be assured that all staff members stand ready to assist you and your board in any way they can.

If you have questions about what your Association offers or how the staff might serve you, visit IASB's website at *www.iasb.com*. In addition to a review of programs and activities, you will find information about services available online.

Again, thank you both and your school board for joining in another year of progress toward excellence in local school board governance and improvement in our state's ability to educate tomorrow's citizens.

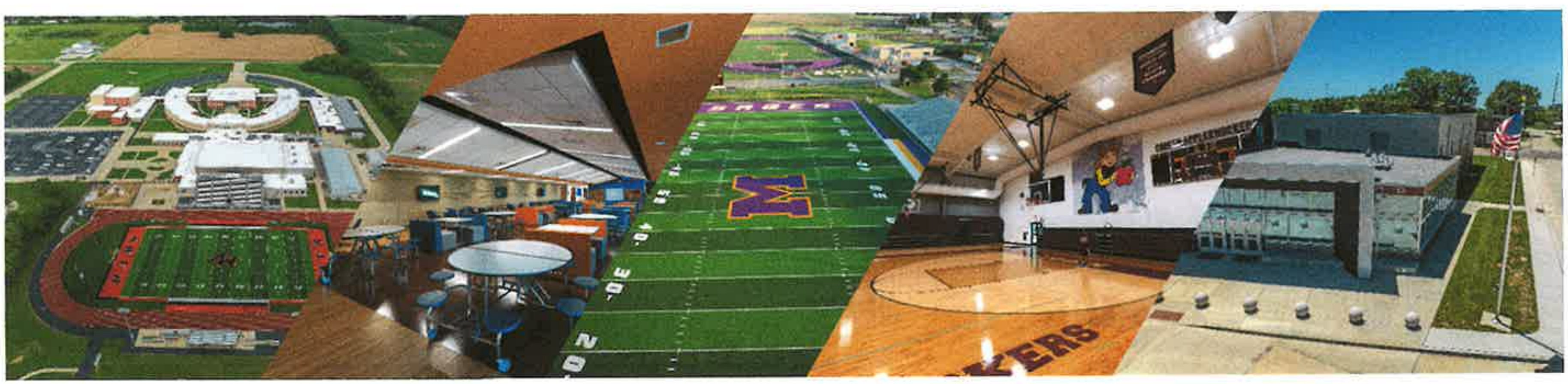
KINGS
FINANCIAL CONSULTING INC.

kingsfci.com

LaHarpe School District # 347

Hancock, Henderson & McDonough Counties, Illinois

October 15, 2024

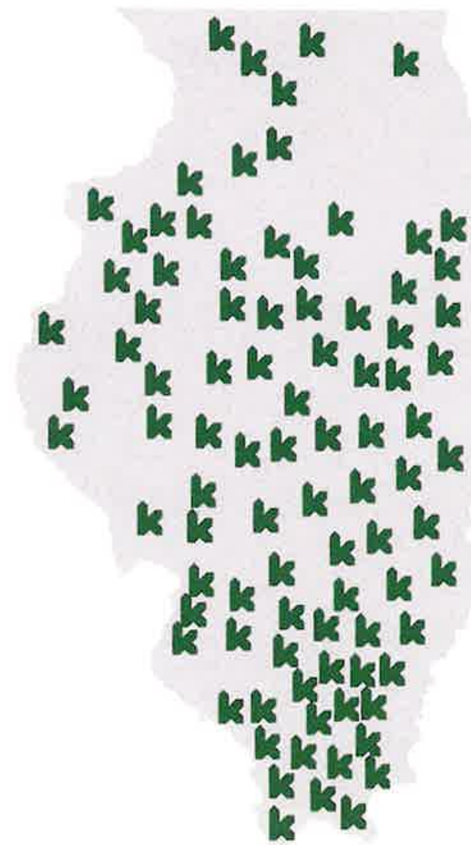


KINGS FINANCIAL CONSULTING, INC.
INDEPENDENT REGISTERED MUNICIPAL ADVISORS

150+ School Clients in Illinois

Over $1B of Municipal Financings

Based out of Monticello, Illinois



Supporting Illinois Schools

Illinois Association of School Boards SERVICE ASSOCIATES MEMBER BY INVITATION

IASA School Service Associate

IASBO School Service Associate

KINGS FINANCIAL CONSULTING INC.

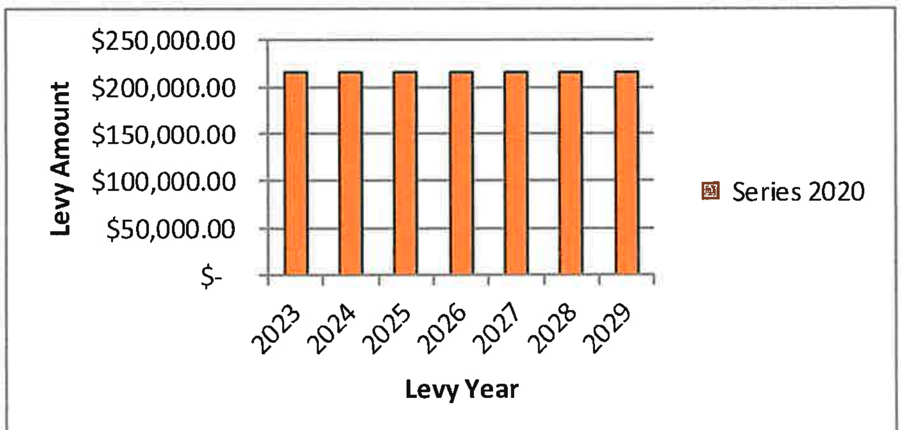
WEST CENTRAL IL SCHOOL CLIENTS

- Moline CUSD 40
- Mercer County CUSD 404
- ROWVA CUSD 208
- Orion CUSD 223
- Galva CUSD 224
- Monmouth-Roseville CUSD 238
- Abingdon-Avon CUSD 276
- VIT CUSD 4
- Hamilton CCSD 328
- Astoria CUSD 1
- LaHarpe SD 347
- Bushnell-PC CUSD 170
- Princeville CUSD 326
- IVC (Chillicothe) CUSD 321
- Washington SD 52
- Eureka CUSD 140
- El Paso-Gridley CUSD 11
- Olympia CUSD 16

KINGS FINANCIAL CONSULTING INC.

EXISTING DEBT

		Series 2020 Working Cash/Refunding Bonds *callable 12/1/2025*			
Levy Year	Due 12/1	Principal	Rate	P&I	Total Levy
2023	2024	$ 189,000	1.68%	$ 216,447.60	$ 216,447.60
2024	2025	$ 192,000	1.83%	$ 216,103.20	$ 216,103.20
2025	2026	$ 196,000	1.98%	$ 216,406.00	$ 216,406.00
2026	2027	$ 200,000	2.08%	$ 216,385.60	$ 216,385.60
2027	2028	$ 204,000	2.18%	$ 216,082.00	$ 216,082.00
2028	2029	$ 209,000	2.28%	$ 216,475.80	$ 216,475.80
2029	2030	$ 214,000	2.38%	$ 216,546.60	$ 216,546.60
		$1,404,000		$1,514,446.80	$ 1,514,447



EAV AND RATE HISTORY

Levy Year	Rate-Setting	% incr	B & I Rate	B & I Levy	Total Rate
2012	35,631,364		0.50	175,180	3.56
2013	38,923,579	9.24%	0.56	212,540	3.65
2014	40,894,375	5.06%	0.54	214,818	3.61
2015	41,707,276	1.99%	0.53	214,928	3.82
2016	43,485,041	4.26%	0.51	217,815	3.79
2017	45,781,043	5.28%	0.48	215,515	3.74
2018	47,771,079	4.35%	0.45	212,990	3.66
2019	49,389,880	3.39%	0.44	214,940	3.58
2020	51,716,636	4.71%	0.42	213,630	3.56
2021	55,106,687	6.56%	0.40	215,960	3.49
2022	61,624,081	11.83%	0.35	216,412	3.25
2023	67,328,884	9.26%	0.33	216,448	3.16
5 year growth rate		7.10%			
11 year growth rate		5.96%			

WHO WE ARE

- Independent Registered Municipal Advisers
  - Primary business is to provide advice concerning the structure, timing, and method of sale of the Bonds. Co-ordinates efforts of all parties involved.
  - Retained by and solely responsible to the issuer, acting with **Fiduciary Duty** on behalf of the issuer. This means we are required to put the issuer's financial interest ahead of our own, and ahead of the interests of any particular investor.
  - Entities who work with Municipal advisers often get lower effective interest rates and better terms for their financings.
  - Registered with the Securities and Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB.)

METHODS OF SALE

Self-Purchase Bonds

Direct Placements

Negotiated Underwritings

Competitive Underwritings

KINGS FINANCIAL CONSULTING INC.

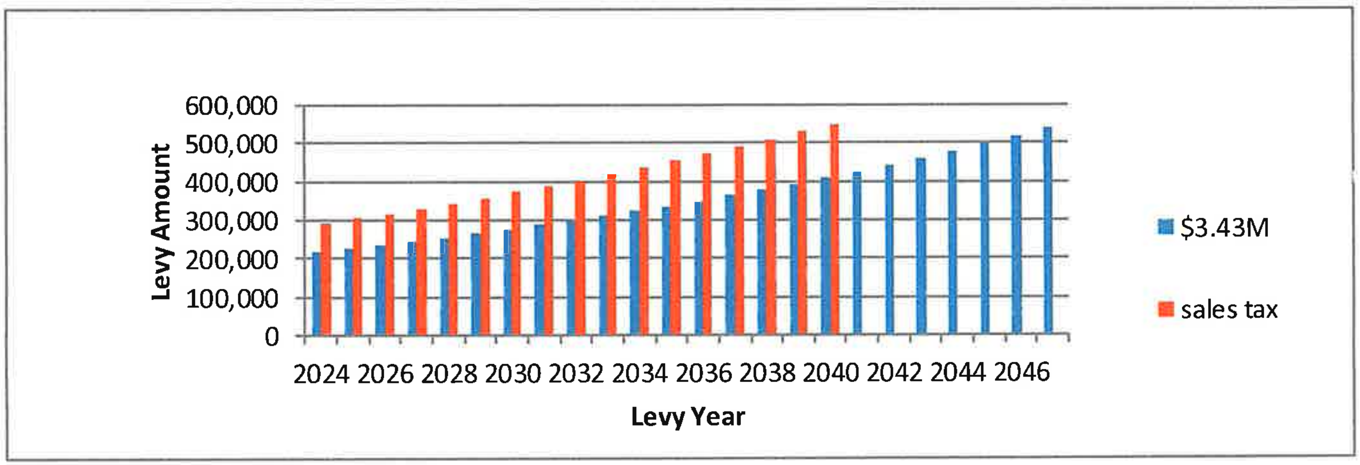
DEBT LIMITATIONS

District Debt Limit	EAV 2023	$67,328,884		
	TIF	$0		
	EZ	$0		
		$67,328,884	x 6.90% =	$ 4,645,693
Less Bonds Outstanding	Series 2020	$1,404,000		
	12/1/2024 payment	*($189,000)*		
				$ 1,215,000
Remaining Debt Capacity				$ 3,430,693

Working Cash Fund/Bonding Limits			
EAV 2023	$67,328,884		
Maximum Education Fund Rate/$100 EAV	$1.80		
Maximum Education Fund Levy		$ 1,211,920	
Plus Evidence Based Funding Gross Base Minimum Payments		$ 517,723	
Plus Corporate Personal Property Replacement Tax 2025 est		$ 79,809	
Total			$1,809,452
x 85%			85%
Maximum Working Cash Fund Balance			$1,538,034
less: greater of outstanding working cash bonds or minimum fund balance (5¢ levy)			$33,664
Maximum Working Cash Bond Issue			$1,504,370

FINANCING OPTION

Repayment Estimates					Tax Impact		
					Home Value		
Project Funds	First Year Bond Levy	Final Year Bond Levy	Initial Increase	Rate Increase	$50k	$100k	$150k
	Existing Levy $ 216,448						
$ 3,430,000	$ 216,448	$ 540,000	$ -	$ -	$ -	$ -	$ -



Proposed 24 year repayment term.
If sales tax is utilized, repayment term could be shortened to 17 years.

BONDING OPTIONS

- ## Debt Certificates followed by Funding Bonds
  - District authorizes sale of $3.43M Debt Certificates to create “claim” for Funding Bonds.
  - Funding Bond notice published in local paper.
    - 30 day petition period – 10% of registered voters.
    - Hold public hearing.
    - After 30 days, the board is authorized to issue the Bonds to repay the Certificates, the financing is complete and the construction process may begin.
- ## Building Bonds
  - Issued after referendum approval by District voters.
  - Next opportunity April 1, 2025 Consolidated Election.
  - Board must approve ballot question by January 13, 2025 and file with county clerks by January 22.

KINGS FINANCIAL CONSULTING INC.

FOR ADDITIONAL INFO CONTACT:

E. Timothy King, CPA
President
217-762-4570
tim@kingsfci.com

Kendall King, CPA
Vice President
217-762-5468
kendall@kingsfci.com

10/15/24

ARCHITECHNICS
ARCHITECTS • ENGINEERS • INTERIOR DESIGNERS

Todd J. Moore, PE
Jacques L. Reynolds, AIA
Brian M. Spencer, SE
Isaac D. Miller, PE
Paul T. Westerhoff, AIA
Jason L. Shimp, AIA

October 15, 2024

Janet Gladu, Superintendent
La Harpe CUSD 347
404 W. Main Street
La Harpe, IL 61450

RE: Cost Estimate to Upgrade Existing Cafeteria to Modern Design Standards

Dear Janet,

Per your request please find the attached cost estimate to upgrade the existing cafeteria to current design standards.

Description of Existing Cafeteria

The existing cafeteria is a 3,260 square foot single story building. The structure is a type of early pre-engineered steel building frame with steel columns, beams, roof girts and wall girts. The roof and walls are sheathed with metal panels. The interior walls are sheathed with metal panels as well. The interior ceiling in the dining area is a suspended ceiling tile system. The kitchen is open to the structure above with exposed batt insulation with a liner. The floor is a concrete slab on grade with 9 x 9 floor tiles that likely contains asbestos. Some interior walls are constructed with concrete masonry units.

There is an 820 square foot kitchen on the west end. The kitchen includes a serving line, a convection oven and warming cabinet, gas ranges and a griddle, a three-well sink, an ice machine, an industrial mixer, dishwashing equipment, a walk-in cooler and a large exhaust hood. Several kitchen appliances re located in the dining area due to space limitations in the existing kitchen. These appliances include two refrigerators, three milk coolers and storage racks.

A single bathroom is present on the southwest corner, inside the kitchen space. This bathroom is not ADA compliant and is not available for student use.

Lined batt insulation is visible in the ceiling plane of the kitchen. The same type of insulation is presumed to be present in the dining room currently concealed by the drop ceiling. The existence or extent of thermal insulation in the walls is unknown.

The windows are single pane aluminum with the bottom portion as an operable "hopper" panel. Exterior doors are metal with a half lite glass panel. It is unknown if they are insulated.

The HVAC systems is comprised of a large ground mounted unit for the kitchen exhaust hood and two small units for the dining area. Kitchen ductwork is exposed. Dining room ductwork is below the concrete slab. Ceiling fans and personal use fans are present in the kitchen.

The electrical system is comprised of a 225 amp panel providing sufficient power to the kitchen and the dining room. Light fixtures are florescent bulb type. A fire alarm system is present.

A fire suppression system is included with the kitchen exhaust hood, but there is not a fire suppression system located in the dining area or the remainder of the kitchen.

The building sits on the east side of the campus within close proximity to two other existing buildings. It is approximately 5 feet from the existing building to the west and 10 feet from the existing building to the north. Several steel posts remain on the north side from a canopy that was demolished previously.

The freezer/cooler is not attached to the existing cafeteria.

The design drawings for the existing cafeteria are from 1961. The building is approximately 63 years old.

Preliminary Conclusion Regarding Condition of the Existing Cafeteria

The building is currently functional and does not appear to be out of compliance with the building codes that were likely in place when it was constructed. There is minor work identified on the current 10 year HLS survey. Nonetheless, if the building were to be designed today, many things would be implemented differently. The following list is not exhaustive but indicates several considerations that would be or would likely be implemented if the building was designed in 2024.

- Construction Type – The current construction type is unknown. Current design standards require educational facilities to be type 1or 2 – non-combustible
- Sprinkler System – A sprinkler system is required to be an educational facility under current design standards
- Proximity to adjacent structures – Current design standard require fire rated construction for exterior walls that are in close proximity to other structures. Exterior walls will and penetrations will be designed differently
- Include an ADA restroom for staff and ADA restrooms for students
- HVAC system – current energy codes dictate performance requirements
- Electrical System - current energy codes dictate performance requirements and newer fixtures perform better
- Energy Code Standards – the current amount of insulation is insufficient in light of current design standards

With those points in mind, if the district desires to rehabilitate the existing cafeteria, the only suitable way to do so in my opinion would be demolish all portions of the existing building except the steel frame and concrete floor/foundations. It is conceivable that the roof could be salvaged, but with such extensive work taking place elsewhere, it is practical to replace the roof as well.

The following estimate has been assembled to rehabilitate the existing kitchen with identical size and shape and function. It is worth noting however that the existing cafeteria building is currently too small and if the district does proceed with replacing it, then the kitchen and dining area should be expanded.

For the purpose of this estimate, no new kitchen equipment has been included, except costs for a new walk-in cooler and freezer. The existing range hood is considered salvageable and slated for reuse as well.

Estimated Cost to Renovate the Existing Cafeteria/Kitchen to Meet Current Desing Standards	**$1,055,310.00**
Estimated Cost to Construct a New Cafeteria/Kitchen	**$1,520,000.00**

Sincerely,

Jacques L. Reynolds, AIA
Licensed Architect
State of Illinois 001.020813

ARCHITECHNICS
ARCHITECTS • ENGINEERS • INTERIOR DESIGNERS
510 Maine Street • Quincy, Illinois 62301 • 217.222.0554

abatement ~$30,000

OPINION OF PROJECT / CONSTRUCTION COSTS

Client: La Harpe CUSD

Project Name: Ext'g Cafeteria Upgrade

Project Number: 6515

Date: 10/15/2024

SECTION	ITEM DESCRIPTION	QUANTITY	UNIT	TOTAL COST
2.0	**Division 02 - Existing Conditions**			
	Demo Roof, Walls, All Interior Constrx	1	LS	$50,000.00
	(steel structure, concrete floor and foundations remain)			
	Disconnect Electrical Service	1	LS	$2,500.00
	Disconnect Gas Service	1	LS	$2,500.00
	Disconnect Water Service	1	LS	$1,000.00
	Disconnect Sewer Service	1	LS	$1,000.00
	Disconnect Tel/Data Service	1	LS	$500.00
	Demo portions of concrete floor for new plumbing, elec	1	LS	$10,000.00
	Demo misc. exterior construction (pads, walks, poles)	1	LS	$3,500.00
3.0	**Division 03 - Concrete**			
	Patch concrete floor as required for new plumbing, elec	1	LS	$5,000.00
4.0	~~**Division 04 - Masonry**~~			
	Exterior Walls w/ Insul	17,000	$ 30.00	$510,000.00
5.0	~~**Division 05 - Metals**~~			
	Misc. loose steel for RTU's, lintels, etc	1	LS	$10,000.00
6.0	~~**Division 06 - Wood, Plastic & Composites**~~			
7.0	~~**Division 07 - Thermal/Moisture Protection**~~			
	Roof w/ Insul.	3260	$ 19.00	$61,940.00

8.0	**Division 08 - Openings**			
	Exterior doors - pairs	2	$ 4,000.00	$8,000.00
	Exterior doors - single	2	$ 2,500.00	$5,000.00
	Interior Doors - single	4	$ 2,200.00	$8,800.00
	Windows	10	$ 800.00	$8,000.00
9.0	**Division 09 - Finishes**			
	Flooring	3260	$ 7.50	$24,450.00
	Ceilings	3260	$ 5.00	$16,300.00
	Paint	1	LS	$7,500.00
10.0	~~**Division 10 - Specialties**~~			
11.0	~~**Division 11 - Equipment**~~			
12.0	~~**Division 12 - Furnishings**~~			
13.0	**Division 13 - Special Construction**			
	New Walk-In Freezer/Cooler	1	LS	$50,000.00
14.0	~~**Division 14 - Conveying Equipment**~~			
21.0	**Division 21 - Fire Suppression**			
	New System	3260	$ 7.50	$24,450.00
22.0	**Division 22 - Plumbing**			
	New System	3260	$ 22.00	$71,720.00
23.0	**Division 23 - HVAC**			
	New System	3260	$ 20.00	$65,200.00
26.0	**Division 26 - Electrical**			
	New System	3260	$ 25.00	$81,500.00
27.0	**Division 27 - Communications**			
	New System	3260	$ 5.00	$16,300.00
28.0	~~**Division 28 - Safety and Security**~~			
31.0	~~**Division 31 - Earthwork**~~			

32.0	~~**Division 32 - Exterior Improvements**~~			
33.0	**Division 33 - Site Utilities**			
	Electrical Service	1	LS	$3,500.00
	Gas Service	1	LS	$3,500.00
	Water Service	1	LS	$1,200.00
	Sewer Service	1	LS	$1,200.00
	Tel/Data Service	1	LS	$750.00
35.0	**Subtotal of Hard Constrx Costs**			**$1,055,310.00**
36.0	**Division 01 - Gen. Requirements**			
	OH and Profit 10%			$105,531.00
37.0	**5% Contingency**			$52,765.50
38.0	**Total Construction Cost**			$1,213,606.50
39.0	**Design Fee**			$103,156.553

Grand Total **$1,316,763.05**

New Proposed Cafeteria/Kitchen Addition	3800 sf	$	450.00	$ 1,520,000.00
5% Contingency				$ 76,000.00
Sub Total				$ 1,596,000.00
Design Fee				$ 119,700.00
Grand Total				$ 1,715,700.00

About GaGa Ball

GaGa Ball, Easy, Fun, Fast Moving Game That Everyone Can Play with Our GaGa Ball Pits - About Gaga Ball

In a time when our country is facing a childhood obesity crisis, care givers need to continuously find ways to keep children physically active. Many schools and camps are looking for fun activities that keep children of all ages and abilities moving. The game's growing popularity is due to its universal ability to be used in physical education classes, during recess, in after-school programs, or as a camp activity!

Learn About GaGa Ball.
One of the main advantages of GaGa Ball is that all children, regardless of their athletic skill level, have the ability to participate and even win. Traditional sports such as soccer, baseball, football or basketball are more difficult for young children because they need to develop skills before they can become effective players. Children may lose confidence when they can't compete in these activities, and they often decide not to continue playing. GaGa Ball is a game that incorporates the skills necessary for sports success and athletic development, but is conducted in a fun and easy way that everyone can enjoy. GaGa Ball levels out the playing field and the most athletic children do not win every game enabling every child the chance to win!

GaGa Ball provides a fun way to develop skills that can be applied to other sports. It incorporates agility, dodging, jumping and striking. This provides great exercise, as players must continually move to avoid being hit by the ball. The game effectively levels the playing field because no one is guaranteed to win every time. Strategy, luck, finesse and even teamwork are important components to GaGa Ball. This allows children, who struggle in more traditional sports, to excel at GaGa Ball; while promoting physical activity. SEE SHORT VIDEOS OF GAGA BALL GAME

Learn more about our GaGa Ball Pits

GaGa Ball vs Physical Inactivity

Currently in the US, nearly 90% of all children do not have a Phys Ed class every day. GaGa Ball makes great use a small area and limited time for physical activity, keeping all students moving for the duration of the class, recess or camp activity. Since GaGa Ball can involve as many as up to 30 children or more at one time; the games roll over quickly, even those eliminated early, quickly get back into the action of the game. GaGa Ball can be the perfect game that involves all of the children of varying abilities and keeps them moving for the entire duration of the time available.

BENEFITS OF GAGA BALL

SURFACE REQUIREMENTS

WHAT IS NEEDED TO PLAY GAGA BALL?

WHAT IS A GAGA BALL PIT?

WHERE TO BUY

WATCH A VIDEO OF GAGA BALL

GaGaBallPit.com is owned and operated by General Recreation, Inc. 800-726-4793

WHERE TO BUY

CONTACT US

GaGa Ball Pit Pricing

GaGa Ball Pit Size Options, GaGa Ball Pit Pricing and Capacity

GaGa Ball Pit Sizes Available:

Original Outdoor System

ORIGINAL OUTDOOR SYSTEM

- 15' Diameter, Capacity: 8-12 children, 12 each-4' long sections
  $1,645.00 Pricing does not include shipping charges

- 20' Diameter, Capacity: 20-25 children, 16 each-4' long sections
  $2,210.00 Pricing does not include shipping charges

- 26' Diameter, Capacity: 30+ children, 20 each-4' long sections
  $2,715.00 Pricing does not include shipping charges

GaGa 2 Go Portable System

GAGA 2 GO PORTABLE SYSTEM

- 20' Diameter, Capacity: 20-25 children
  $1,215.00 Pricing does not include shipping charges

15' Gaga Pits with 15 Gaga Flooring Kits Shown

GAGA FLOORING KITS

- **GaGa Flooring Kit -15' - (15) pieces: Actual Size: 17'-8.63" x 19'-8.25"**
  $1,571.00 Pricing does not include shipping charges

- **GaGa Flooring Kit -20' - (24) pieces: Actual Size: 23'-7.5" x 23'-7.5"**
  $2,357.00 Pricing does not include shipping charges

- **GaGa Flooring Kit -26' - (35) pieces: Actual Size: 27'-6.75" x 29'-6.38"**
  $3,357.00 Pricing does not include shipping charges

Prices are subject to change. Above pricing does not include any state sales tax, which may need to be added. Please contact us for a quote including delivery charges and sales tax (if applicable).

Please see Where to Buy to purchase and get more details.

GaGaBallPit.com is owned and operated by
General Recreation, Inc. 800-726-4793

GAGABALLPIT.COM

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WHERE TO BUY

CONTACT US

Estimated Equalized Assessed Valuation (EAV) Growth

Tax Year	EAV	Growth Rate	Highest Growth Rate	Recommended Rate
2024	$71,395,548	6.04%	11.8%	6.04% - mean of all years
2023	$67,328,884	9.34%		
2022	$61,624,081	11.8%		
2021	$55,106,687	6.5%		
2020	$51,716,636	4.7%		
2019	$49,389,880	3.9%		
2018	$47,771,079	4.3%		
2017	$45,781,043	9.7%		
2016	$41,707,726	0		
2015	$41,707,276	1.99%		
2014	$40,894,375	5.06%		
2013	$38,923,579	9.2%		
2012	$35,631,364			

EAV Estimate for Levy Calculation

Last Year's EAV	EAV Growth Estimate	EAV Estimate
$67,328,884	6.04%	$71,395,548

Rate-Limited Fund Calculation

Fund	Rate Limit	Est. Tax Rate	EAV Estimate	Extension
Education	1.80	1.7481	$71,395,548	$1,248,050
Operation & Maintenance	0.50	0.4274		$305,180
Transportation	0.12	0.1056		$75,392
Working Cash	0.0500	0.0071		$5,063
Fire Prevention & Safety	0.0500	0.0001		$75.00
Special Education	0.0400	0.035		$25,000
Leasing	0.0500	0.0179		$12,775
Total	**2.61**	**2.3412**		**$1,671,535**

Non-Rate-Limited Fund Calculations

Fund	Amount/Extension	EAV Estimate	Estimated Tax Rate
Tort	$194,000	$71,395,548	0.2717
IMRF	$82,680		0.1158
Social Security	$86,920		0.1217
Total	**$363,600**		**0.5092**

Truth-in-Taxation Calculation
Excludes Bond P & I

Last Year's Extension	$1,938,224.60
This Year's Requested Fixed Rate Extension	$1,671,535
This Year's Non Fixed Rate Extension	$363,600
Total Requested	$2,035,135.00
Percent Increase	4.99995
Truth in Taxation Necessary?	**No**

Calculating Debt Funds

Estimated EAV	$71,395,549	**Necessary Rate**
Total Bond P & I	**$216,103.20**	**0.3027**

Summary of Tax Rates (Hancock Rate Used)

Fund Type	Most Recent Year	Next Year Estimated	Change
Rate Limited	2.35105	2.3412	-0.00985/-0.04189%
Non-Rate-Limited	0.4843	0.5092	0.0249/5.14144%
Debt	0.32148	0.3027	-0.01878/-5.84173%
Overall Total	**3.15683**	**3.1531**	**0.00373 decrease** **0.11815% decrease**

2024 TAX EXTENSION WORKSHEET

Legend

- District Assumptions & Data Entry
- Calculated Values
- Review Needed

	Original Assumptions
Estimated % Change to Existing EAV for 2024	6.04%
Estimated New Property for 2024	$0
Estimated Total EAV for 2024	$71,395,549
Estimated Total EAV Change for 2024	6.04%

	Scenario Assumptions	
Actual % Change to Existing EAV for 2024	6.04%	*Enter What If...? Existing EAV Assumption or, Final Actual to Stress Test the Levy*
Actual New Property for 2024	$0	*Enter What If...? New Property Assumption or, Final Actual to Stress Test the Levy*
Actual Total EAV for 2024	$71,395,549	
Actual Total EAV Change for 2024	6.04%	
		Does This Levy Capture All Available Property Taxes Under These Assumptions?
Amount Below Available Extension		**NO - Levy Increase Needed to Capture All Available Property Taxes**

	Current Levy Amount	County Loss %	Total Levy with County Loss %	Scenario Calculated Tax Rate	Maximum Extension Factor	Scenario Calculated Maximum Extension	Scenario Calculated Extension	Final Tax Rate	Spring Extension Adjustment Between Funds	Final Adjusted Extension	Final Adjusted Tax Rate
Educational	$1,248,050	0.00%	$1,248,050	1.8000	1.8000	$1,285,119 87	$1,248,050.00	1.7481	$0 00	$1,248,050 00	1.7481
Operations & Maintenance	$305,180	0.00%	$305,180	0.4274	0.5000	$356,977 74	$305,180 00	0.4274	$0 00	$305,180 00	0.4274
Transportation	$75,392	0.00%	$75,392	0.1056	0.1200	$85,674 66	$75,392.00	0.1056	$0 00	$75,392 00	0.1056
Working Cash	$5,063	0.00%	$5,063	0.0071	0.0500	$35,697 77	$5,063.00	0.0071	$0 00	$5,063 00	0.0071
Municipal Retirement	$82,680	0.00%	$82,680	0.1158	Levy	$82,680 00	$82,680 00	0.1158	$0 00	$82,680 00	0.1158
Social Security	$86,920	0.00%	$86,920	0.1217	Levy	$86,920 00	$86,920 00	0.1217	$0 00	$86,920 00	0.1217
Fire Prevention & Safety *	$75	0.00%	$75	0.0001	0.0500	$35,697 77	$75.00	0.0001	$0 00	$75 00	0.0001
Tort Immunity	$194,000	0.00%	$194,000	0.2717	Levy	$194,000 00	$194,000 00	0.2717	$0 00	$194,000 00	0.2717
Special Education	$25,000	0.00%	$25,000	0.0350	0.0400	$28,558 22	$25,000.00	0.0350	$0 00	$25,000 00	0.0350
Leasing	$12,775	0.00%	$12,775	0.0179	0.0500	$35,697 77	$12,775.00	0.0179	$0 00	$12,775 00	0.0179
	$0	0.00%	$0	0.0000	0.0000	$0 00	$0 00	0.0000	$0 00	$0 00	0.0000
Levy/Extension/Rate	**$2,035,135**		**$2,035,135**	**2.9024**	**2.6100**	**$2,227,023.82**	**$2,035,135.00**	**2.8505**	**$0.00**	**$2,035,135.00**	**2.8505**

SEDOL IMRF Levy	$0	**Actual SEDOL IMRF Extension/Rate**		0.0000	*Lake County Only*	0.0000
Bond & Interest Levy	$216,103	**Actual Bond & Interest Extension/Rate**	$216,103 00	0.3027	*Includes Loss % Added by County Clerk(s)*	0.3027
Total Levy	**$2,251,238**	**Actual Total Extension/Rate**	**$2,251,238**	**3.1532**		**3.1532**

2024 LEVY CALCULATION PAGE

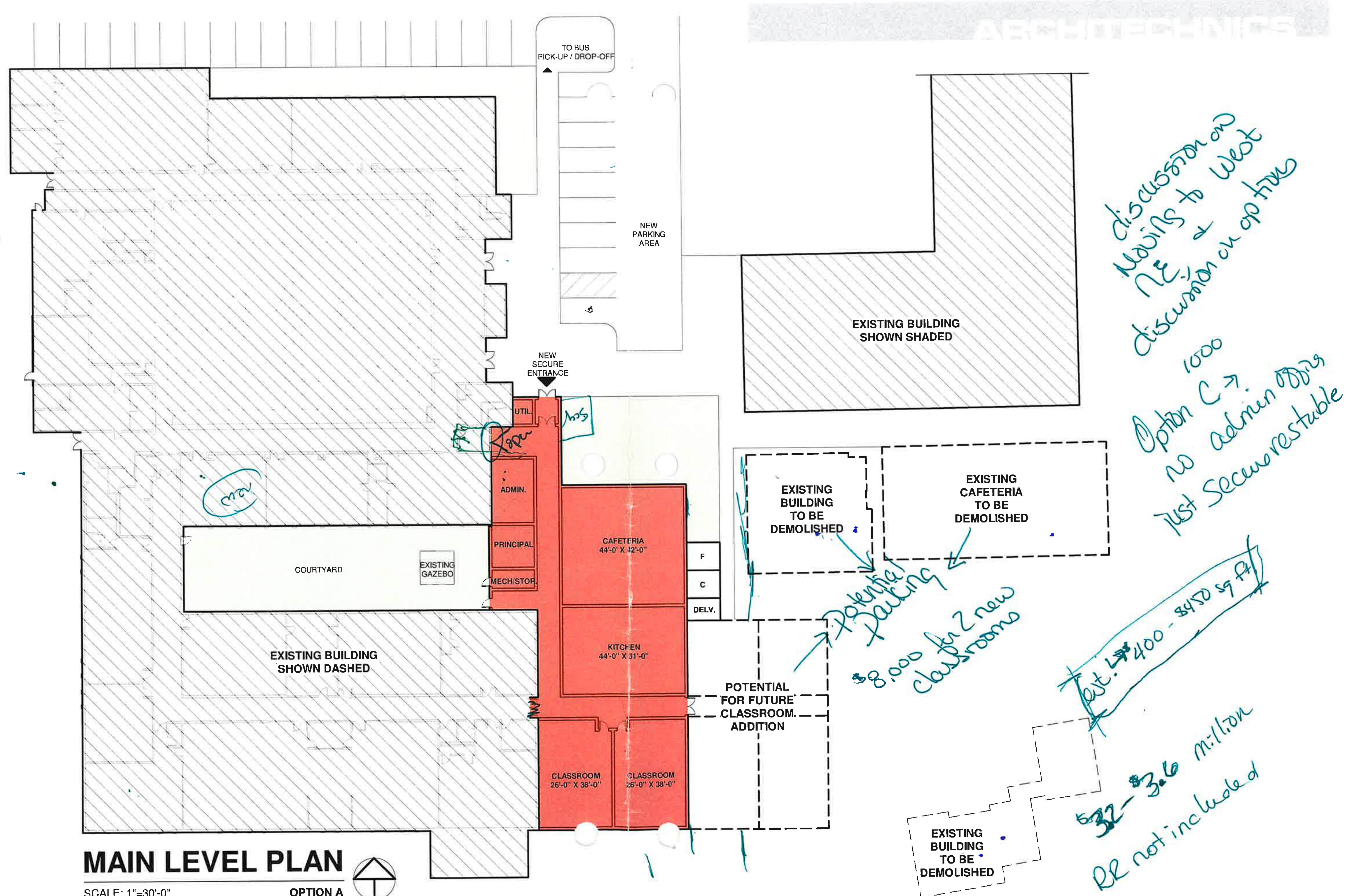
	Original Assumptions
Consumer Price Index	3.40%
Actual Total EAV for 2023	$67,328,884
Estimated Existing EAV % change for 2024	6.04%
Estimated Existing EAV Value for 2024	$71,395,549
Estimated New Property for 2024	$0
Estimated Total EAV for 2024	**$71,395,549** *Includes New Property*
Estimated Total EAV % change for 2024	**6.04%** *Includes New Property*

Legend

- District Assumptions & Data Entry
- Calculated Values
- Review Needed

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount $	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	$1,116,888.64	**1.80**	$1,285,119.88	$1,285,119.88	$1,248,050		$1,248,050.00	NO
Operations & Maintenance	$304,595.37	**0.50**	$356,977.75	$356,977.75	$305,180		$305,180.00	NO
Transportation	$71,175.51	**0.12**	$85,674.66	$85,674.66	$75,392		$75,392.00	NO
Working Cash	$30,461.27	**0.05**	$35,697.77	$35,697.77	$5,063		$5,063.00	NO
Municipal Retirement	$73,061.61			Levy Amount $ Required	$82,680		$82,680.00	
Social Security	$63,539.63			Levy Amount $ Required	$86,920		$86,920.00	
Fire Prevention & Safety *	$30,466.69	**0.05**	$35,697.77	$35,697.77	$75		$75.00	NO
Tort Immunity	$194,462.43			Levy Amount $ Required	$194,000		$194,000.00	
Special Education	$24,124.53	**0.04**	$28,558.22	$28,558.22	$25,000		$25,000.00	NO
Leasing	$29,448.92	**0.05**	$35,697.77	$35,697.77	$12,775		$12,775.00	NO
	$0.00	**0.00**	$0.00	$0.00			$0.00	YES

Extension	**$1,938,224.60**	**$1,863,423.83**		
				Truth in Taxation
District Levy			**$2,035,135.00**	5.00% NO
Levy Amount Above Estimated Extension			**N/A**	
SEDOL IMRF Extension	$0.00			
Estimated SEDOL IMRF Levy		$0.00		
(Lake County Only, Included in Truth in Taxation Calculation)				
SEDOL IMRF Levy			$0.00	
Bond & Interest Extension	$223,682.12			
Estimated Bond and Interest Levy		$216,103.20		
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)				
Bond & Int. Levy			$216,103.20	-3.39%
Total Extension	**$2,161,906.72**			
Total Levy			**$2,251,238.20**	4.13%



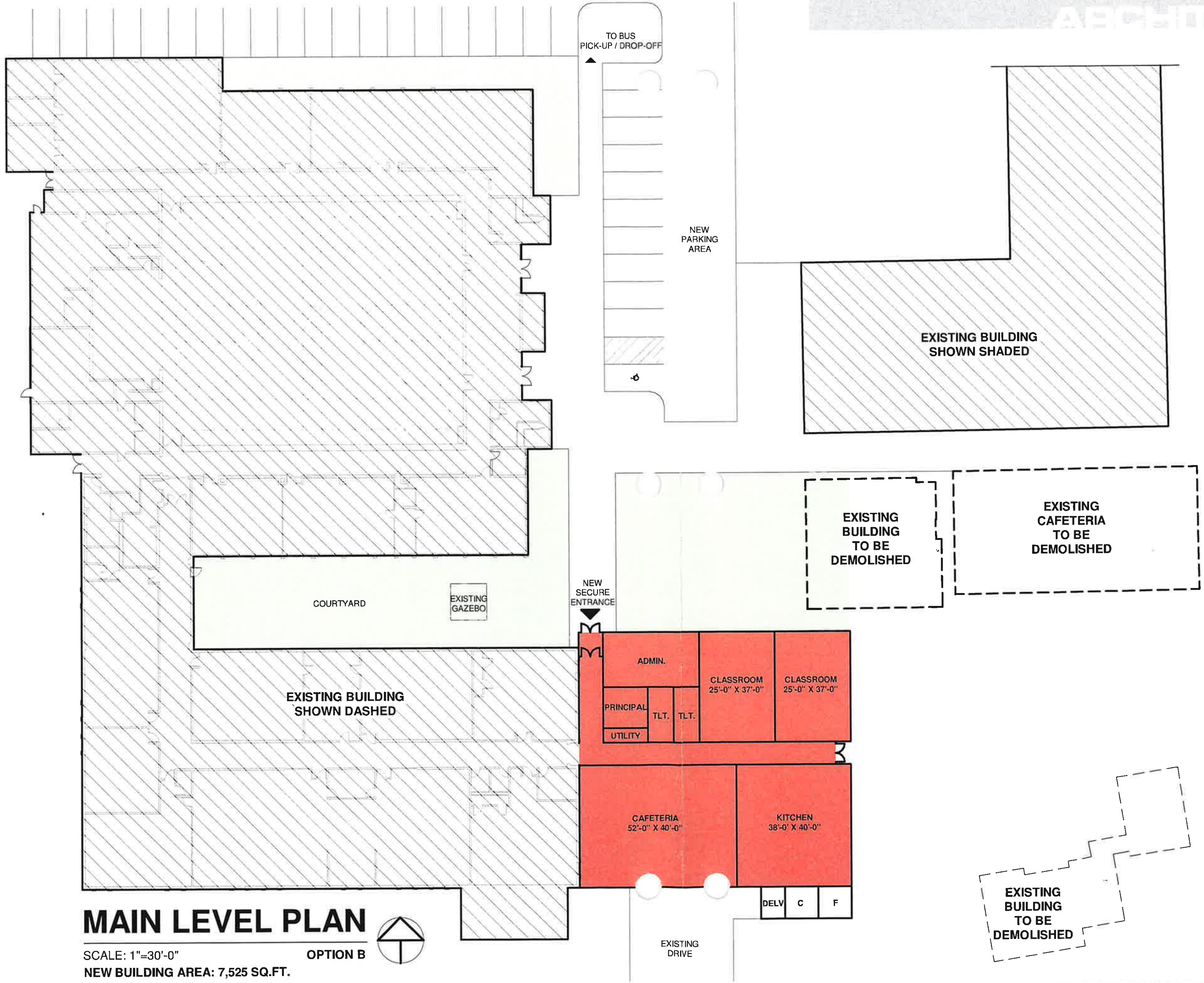
MAIN LEVEL PLAN

OPTION A

SCALE: 1"=30'-0"

NEW BUILDING AREA: 7,940 SQ.FT.

DATE: 9/17/24

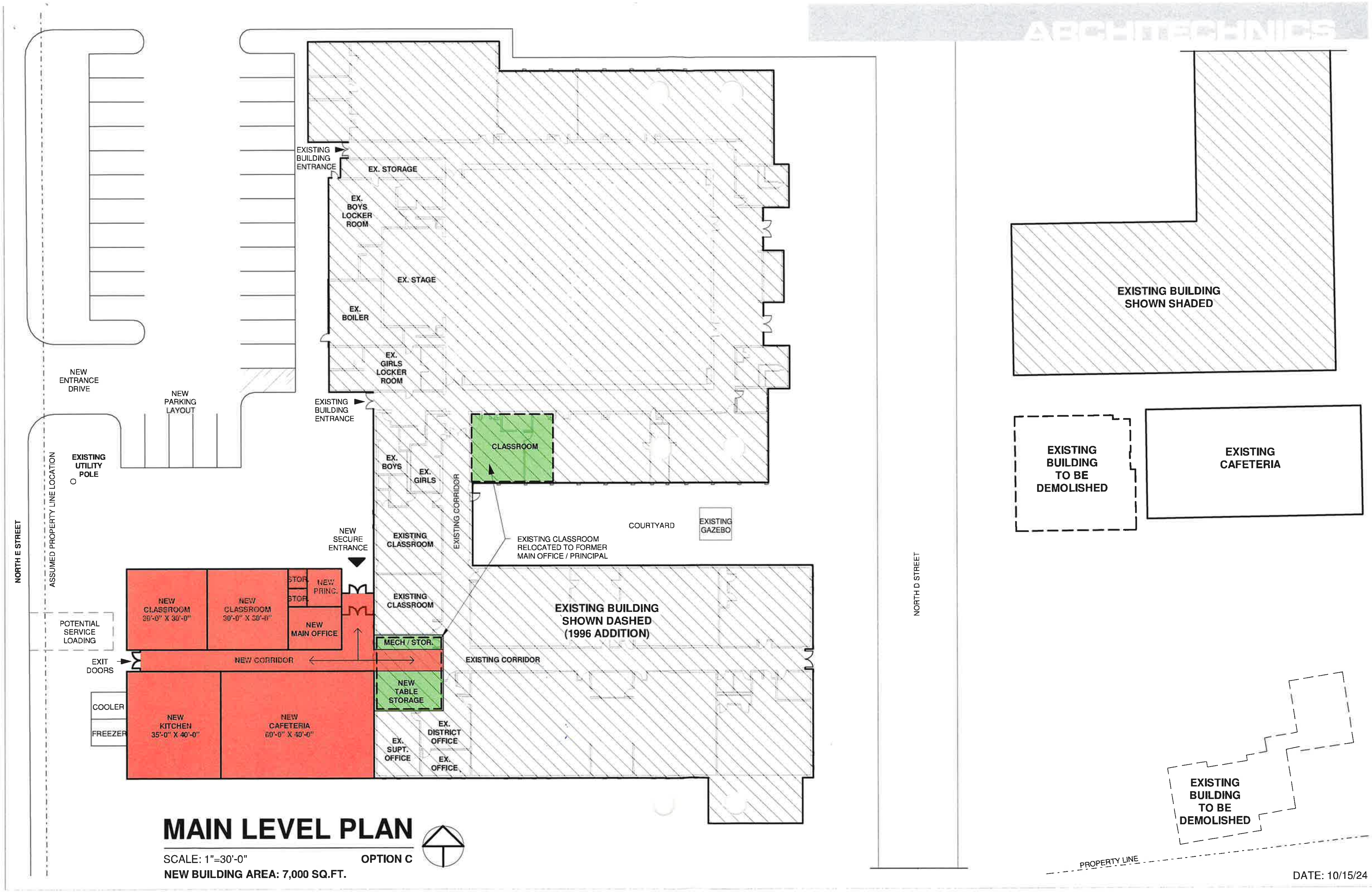


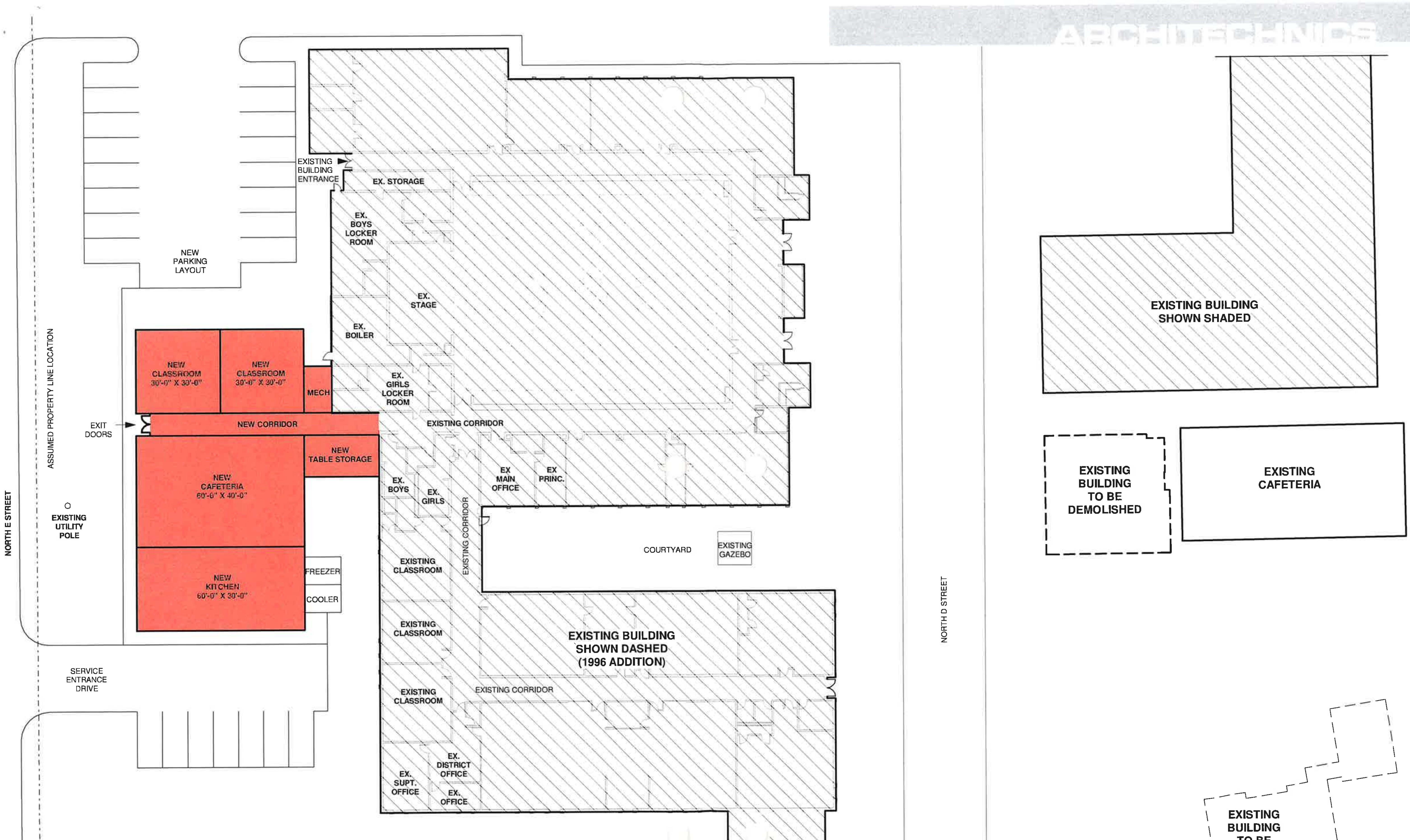
MAIN LEVEL PLAN

SCALE: 1"=30'-0" **OPTION B**

NEW BUILDING AREA: 7,525 SQ.FT.

DATE: 9/17/24


ARCHITECHNICS
EXISTING BUILDING ENTRANCE
EX. STORAGE
EX. BOYS LOCKER ROOM
EX. STAGE
EX. BOILER
EX. GIRLS LOCKER ROOM
NEW ENTRANCE DRIVE
NEW PARKING LAYOUT
EXISTING BUILDING ENTRANCE
EXISTING UTILITY POLE
ASSUMED PROPERTY LINE LOCATION
NORTH E STREET
CLASSROOM
EX. BOYS
EX. GIRLS
EXISTING CORRIDOR
NEW SECURE ENTRANCE
EXISTING CLASSROOM
EXISTING CLASSROOM RELOCATED TO FORMER MAIN OFFICE / PRINCIPAL
COURTYARD
EXISTING GAZEBO
EXISTING CLASSROOM
EXISTING BUILDING SHOWN DASHED (1996 ADDITION)
NEW CLASSROOM 30'-0" X 30'-0"
NEW CLASSROOM 30'-0" X 30'-0"
STOR.
STOR.
NEW PRINC.
NEW MAIN OFFICE
POTENTIAL SERVICE LOADING
MECH / STOR.
EXIT DOORS
NEW CORRIDOR
EXISTING CORRIDOR
NEW TABLE STORAGE
COOLER
FREEZER
NEW KITCHEN 35'-0" X 40'-0"
NEW CAFETERIA 60'-0" X 40'-0"
EX. SUPT. OFFICE
EX. DISTRICT OFFICE
EX. OFFICE
NORTH D STREET
EXISTING BUILDING SHOWN SHADED
EXISTING BUILDING TO BE DEMOLISHED
EXISTING CAFETERIA
EXISTING BUILDING TO BE DEMOLISHED
PROPERTY LINE
MAIN LEVEL PLAN
SCALE: 1"=30'-0"
OPTION C
NEW BUILDING AREA: 7,000 SQ.FT.
DATE: 10/15/24



MAIN LEVEL PLAN

SCALE: 1"=30'-0" OPTION D

NEW BUILDING AREA: 7,200 SQ.FT.

DATE: 10/15/24