

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**

(Christian County, Illinois)  
(Sangamon County, Illinois)

**ANNUAL FINANCIAL REPORT**

**FISCAL YEAR ENDED JUNE 30, 2024**

Due to ROE on Tuesday, October 15, 2024  
Due to ISBE on Friday, November 15, 2024  
SDJAJA24

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-6001  
2177785-8778

School District  
 Joint Agreement

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

Certified Public Accountant Information

Name of Auditing Firm: LMHN, Ltd., CPAs  
Name of Audit Manager: Richard K. Hooper, CPA  
Address: 900 N. Webster, PO Box 87  
City: Taylorville  
State: IL  
Zip Code: 62568  
Phone Number: 217-824-2415  
Fax Number: 217-824-2415  
Expiration Date: 11/30/2027  
IL License Number (if any): 66003847  
Email Address: [rlk\\_cpa@ralpco.com](mailto:rlk_cpa@ralpco.com)

Accounting Basis:

CASH  
 ACCRUAL

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

Filing Status:

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

0

Annual Financial Report Questions: 217-785-8779 or [finance1@isbe.net](mailto:finance1@isbe.net)

Single Audit Questions 217-782-7970 or [GATA@isbe.net](mailto:GATA@isbe.net)

Annual Financial Report  
Type of Auditor's Report Issued  
 Qualified  
 Adverse  
 Disclaimer  
 Unqualified

Reviewed by District Superintendent/Administrator

Reviewed by Township Treasurer (Cook County only)

Reviewed by Regional Superintendent/Cook ISC

District Superintendent/Administrator Name (Type or Print): Ashley Francis

Email Address: [afancis@edcUSD4.com](mailto:afancis@edcUSD4.com)

Telephone: 217-623-5603

Fax Number: 217-623-5604

Signature & Date: Ashley Francis 11/15/24

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
ISBE Form SD30-SDJAJA50-50 (07/24/Revision 3)

03-011-0040-26\_AFR24 Edinburg CUSD 4

Township Treasurer Name (Type or Print):

Email Address:

Telephone:

Fax Number:

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

Email Address: [juliewellermar@roco3.org](mailto:juliewellermar@roco3.org)

Telephone: 618-283-5011

Fax Number: 618-283-5013

Signature & Date:

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

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Note...The page numbers referred to above are the sequential page numbers that were assigned to each page by LMHN, Ltd. and are located at the bottom center of each page. These page numbers do not correlate to the page numbering system that ISBE utilizes on their AFR. Occasionally, the AFR will cross reference an item to another page number within the AFR. These page numbers are located on the top left or top right hand corner of each AFR page.

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BRENT J. LIVELY, CPA  
M. ADAM MATHIAS, CPA  
RICHARD K. HOOPER, CPA  
IRIS N. NOBLET CRITES, CPA

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Edinburg Community Unit School District No. 4  
Edinburg, Illinois

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

**Opinions**

We have audited the accompanying financial statements of Edinburg Community Unit School District No. 4 as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of Edinburg Community Unit School District No. 4 as of June 30, 2024, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Edinburg Community Unit School District No. 4 as of June 30, 2024, or changes in financial position for the fiscal year then ended.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Edinburg Community Unit School District No. 4, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1, the financial statements are prepared by Edinburg Community Unit School District No. 4 on the basis of the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State

Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Illinois. The effects on the financial statements of the variances between the regulatory accounting practices described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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

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

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Edinburg Community Unit School District No. 4's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Edinburg Community Unit School District No. 4'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 Edinburg Community Unit School District No. 4's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Edinburg Community Unit School District No. 4's basic financial statements. The **supplementary schedules** on pages 45 through 56, the **statistical schedules** on pages 57 through 59, and the **other schedules and itemizations** on pages 60 through 68 are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The **supplementary schedules** on pages 45 through 56, the **statistical schedules** on pages 57 through 59, and the **other schedules and itemizations** on pages 60 through 68 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

In accordance with Government Auditing Standards, we have also issued a report dated December 11, 2024, on our consideration of Edinburg Community Unit School District No. 4's internal control over financial reporting and 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 Edinburg Community Unit School District No. 4'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 Edinburg Community Unit School District No. 4's internal control over financial reporting and compliance.

*LMHN, LTD.*

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

December 11, 2024

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**LIVELY, MATHIAS, HOOPER & NOBLET**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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

To the Board of Education  
Edinburg Community Unit School District No. 4  
Edinburg, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying financial statements of Edinburg Community Unit School District No. 4 as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated December 11, 2024.

Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory financial reporting provisions and accounting practices prescribed or permitted by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Edinburg Community Unit School District No. 4'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 Edinburg Community Unit School District No. 4's internal control. Accordingly, we do not express an opinion on the effectiveness of Edinburg Community Unit School District No. 4's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified deficiencies in internal control over financial reporting, described below, that we consider to be material weaknesses.

**Finding 2024-01: Lack of Segregation of Incompatible Duties**

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

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

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

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Edinburg Community Unit School District No. 4's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 the following instances of noncompliance that are required to be reported under Government Auditing Standards.

**Finding 2024-02: Budget Compliance**

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

*Condition:* The District did not operate within the legal confines of its budget. Expenditures exceeded the budgeted amounts in the Operations and Maintenance Fund, the Debt Services Fund, the Municipal Retirement/Social Security Fund, and Tort Fund.

*Context:* Expenditures exceeded the budgeted amounts in the Operations and Maintenance Fund by \$244,295, the Debt Services Fund by \$11,000, the Municipal Retirement / Social Security Fund by \$33,244, and the Tort Fund by \$5,063.

*Cause:* The District did not carefully consider all of its expenditures when preparing the original budget. In the instance of the Operations and Maintenance Fund the District budgeted all salaries and benefits as being paid out of the Education Fund, instead of the Operations and Maintenance Fund which is where those funds were actually paid from.

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

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

*Views of responsible officials and corrective action plan:* The District concurs with and will implement the auditor's recommendation by June 30, 2025.

**The Edinburg Community Unit School District No. 4's Response to the Findings**

Government Auditing Standards requires the auditor to perform limited procedures on Edinburg Community Unit School District No. 4's response to the findings identified in our audit and described above (views of responsible officials and corrective action plan). The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on the responses.

**Purpose of this Report**

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

LMHN, LTD.

LMHN, Ltd.  
Certified Public Accountants  
Taylorville, Illinois

December 11, 2024

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

BASIC FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2024

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

1	A	B	C	D	E	F	G	H
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		369,470		2,794	7,419	102,954	480,795
5	Investments	120	3,086,844	193,810	2,862	77,297		
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		<b>3,456,314</b>	<b>193,810</b>	<b>5,656</b>	<b>84,716</b>	<b>102,954</b>	<b>480,795</b>
14	<b>CAPITAL ASSETS (200)</b>							
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	<b>Total Capital Assets</b>							
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430		125,621				
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480	21,896	3,746		441	3,556	
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		<b>21,896</b>	<b>129,367</b>	<b>0</b>	<b>441</b>	<b>3,556</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						
37	<b>Total Long-Term Liabilities</b>							
38	Reserved Fund Balance	714	508,420					480,795
39	Unreserved Fund Balance	730	2,925,998	64,443	5,656	84,275	99,398	
40	Investment in General Fixed Assets							
41	<b>Total Liabilities and Fund Balance</b>		<b>3,456,314</b>	<b>193,810</b>	<b>5,656</b>	<b>84,716</b>	<b>102,954</b>	<b>480,795</b>
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126	90,947					
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>90,947</b>					
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	Total Current Liabilities For Student Activity Funds		0					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	90,947					
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>90,947</b>					
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>3,547,261</b>	<b>193,810</b>	<b>5,656</b>	<b>84,716</b>	<b>102,954</b>	<b>480,795</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>							
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>21,896</b>	<b>129,367</b>	<b>0</b>	<b>441</b>	<b>3,556</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							
59	Reserved Fund Balance District with Student Activity Funds	714	599,367	0	0	0	0	480,795
60	Unreserved Fund Balance District with Student Activity Funds	730	2,925,998	64,443	5,656	84,275	99,398	0
61	Investment in General Fixed Assets District with Student Activity Funds							
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>3,547,261</b>	<b>193,810</b>	<b>5,656</b>	<b>84,716</b>	<b>102,954</b>	<b>480,795</b>

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

	A	B	I	J	K	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	(70)	(80)	(90)	Agency Fund	Account Groups	
2			Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>							
4	Cash (Accounts 111 through 115) <sup>1</sup>		311,044		68,377			
5	Investments	120	791,643		110,675			
6	Taxes Receivable	130						
7	Interfund Receivables	140						
8	Intergovernmental Accounts Receivable	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	<b>Total Current Assets</b>		1,102,687	0	179,052	0		
14	<b>CAPITAL ASSETS (200)</b>							
15	Works of Art & Historical Treasures	210						
16	Land	220					61,089	
17	Building & Building Improvements	230					2,462,806	
18	Site Improvements & Infrastructure	240						
19	Capitalized Equipment	250					1,596,572	
20	Construction In Progress	260						
21	Amount Available in Debt Service Funds	340						5,656
22	Amount to be Provided for Payment on Long-Term Debt	350						328,344
23	<b>Total Capital Assets</b>						4,120,467	334,000
24	<b>CURRENT LIABILITIES (400)</b>							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430		4,311				
28	Contracts Payable	440						
29	Loans Payable	460						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Revenues & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	<b>Total Current Liabilities</b>		0	4,311	0	0		
35	<b>LONG-TERM LIABILITIES (500)</b>							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511						334,000
37	<b>Total Long-Term Liabilities</b>							334,000
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730	1,102,687	(4,311)	179,052			
40	Investment in General Fixed Assets						4,120,467	
41	<b>Total Liabilities and Fund Balance</b>		1,102,687	0	179,052	0	4,120,467	334,000
42								
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>							
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>							
45	Student Activity Fund Cash and Investments	126						
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>							
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>							
48	Total Current Liabilities For Student Activity Funds							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715						
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>							
51								
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>							
53	<b>Total Current Assets District with Student Activity Funds</b>		1,102,687	0	179,052	0		
54	<b>Total Capital Assets District with Student Activity Funds</b>						4,120,467	334,000
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>							
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	4,311	0	0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>							
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>							334,000
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	1,102,687	(4,311)	179,052	0		
61	Investment in General Fixed Assets District with Student Activity Funds						4,120,467	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		1,102,687	0	179,052	0	4,120,467	334,000

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

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<b>RECEIPTS/REVENUES</b>										
1 LOCAL SOURCES	1000	1,949,481	347,077	60,189	54,300	166,049	168,067	65,283	31,965	54,528
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	733,593	0	0	84,121	0	50,000	0	0	0
4 FEDERAL SOURCES	4000	613,200	0	0	0	0	0	0	0	0
5 Total Direct Receipts/Revenues		3,296,274	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
6 Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	884,602	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
7 Total Receipts/Revenues		4,180,876	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
<b>DISBURSEMENTS/EXPENDITURES</b>										
8 Instruction	1000	1,659,083				43,039			0	
9 Support Services	2000	893,072	406,795		109,379	71,955	148,313		49,113	2,185
10 Community Services	3000	121	0	0	0	0	0	0	0	0
11 Payments to Other District & Governmental Units	4000	285,899	0	0	0	0	0	0	0	0
12 Debt Service	5000	0	0	71,029	0	0	0	0	0	0
13 Total Direct Disbursements/Expenditures		2,838,125	406,795	71,029	109,379	114,994	148,313		49,113	2,185
14 Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	884,602	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
15 Total Disbursements/Expenditures		3,722,727	406,795	71,029	109,379	114,994	148,313	65,283	49,113	2,185
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		458,149	(59,718)	(10,840)	29,042	51,055	69,754	65,283	(17,148)	52,343
<b>OTHER SOURCES/USES OF FUNDS</b>										
17 OTHER SOURCES OF FUNDS (7000)										
18 PERMANENT TRANSFER FROM VARIOUS FUNDS										
19 Abolishment of the Working Cash Fund <sup>12</sup>	7110									
20 Abatement of the Working Cash Fund <sup>12</sup>	7120									
21 Transfer of Working Cash Fund Interest	7130									
22 Transfer Among Funds	7140									
23 Transfer of Interest	7150									
24 Transfer from Capital Project Fund to O&M Fund	7160									
25 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7170									
26 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
27 SALE OF BONDS (7200)										
28 Principal on Bonds Sold	7210									
29 Premium on Bonds Sold	7220			10,500				320,500		
30 Accrued Interest on Bonds Sold	7230									
31 Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
32 Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
33 Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
34 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
35 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
36 Transfer to Capital Projects Fund	7800						0			
37 ISBE Loan Proceeds	7900									
38 Other Sources Not Classified Elsewhere	7990									
39 Total Other Sources of Funds		0	0	10,500	0	0	0	320,500	0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirements/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
45	<b>OTHER USES OF FUNDS (8000)</b>										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>32</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>32</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>33</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>33</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>33</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>33</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>33</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>33</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>33</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>33</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	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	10,500	0	0	0	320,500	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		458,149	(59,718)	(340)	29,042	51,055	69,754	385,783	(17,148)	52,343
79	Fund Balances without Student Activity Funds - July 1, 2023		3,267,299	124,161	5,996	55,233	48,343	411,041	716,904	12,837	125,709
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(291,030)								
81	Fund Balances without Student Activity Funds - June 30, 2024		3,434,418	64,443	5,656	84,275	99,398	480,795	1,102,687	(4,311)	179,052
82											
85	Student Activity Fund Balance - July 1, 2023		84,642								
86	RECEIPTS/REVENUES - Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1759	82,205								
88	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	75,900								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		6,305								
91	Student Activity Fund Balance - June 30, 2024		90,947								

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) 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
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	2,031,686	347,077	60,189	54,300	166,049	168,067	65,283	31,965	54,528
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	733,593	0	0	84,121	0	50,000	0	0	0
97	FEDERAL SOURCES	4000	613,200	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		3,378,479	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	884,602	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		4,263,081	347,077	60,189	138,421	166,049	218,067	65,283	31,965	54,528
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	1,734,983	0	0	0	43,039	0	0	0	0
103	Support Services	2000	893,022	406,795	0	109,379	71,955	148,313	0	49,113	2,185
104	Community Services	3000	121	0	0	0	0	0	0	0	0
105	Payments to Other Districts & Governmental Units	4000	285,899	0	0	0	0	0	0	0	0
106	Debt Service	5000	0	0	71,029	0	0	0	0	0	0
107	Total Direct Disbursements/Expenditures		2,914,025	406,795	71,029	109,379	114,994	148,313	0	49,113	2,185
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	884,602	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		3,798,627	406,795	71,029	109,379	114,994	148,313	0	49,113	2,185
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		464,454	(59,718)	(10,840)	29,042	51,055	69,754	65,283	(17,148)	52,343
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	OTHER SOURCES OF FUNDS (7000)		0	0	10,500	0	0	0	320,500	0	0
113	Total Other Sources of Funds		0	0	10,500	0	0	0	320,500	0	0
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	10,500	0	0	0	320,500	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		3,525,365	64,443	5,656	84,275	99,398	480,795	1,102,687	(4,311)	179,052

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

1	A	B	C		D	E	F	G	H	I	J	K
			(10)	(10)								
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
2												
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
5	Designated Purposes Levies (1110-1120)		1,463,437	314,437	60,094	47,098	37,505		25,058		30,108	50,010
6	Leasing Purposes Levy	1130	18,787									
7	Special Education Purposes Levy	1140	20,104									
8	FICA/Medicare Only Purposes Levies	1150										
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		1,502,328	314,437	60,094	47,098	119,839	0	25,058		30,108	50,010
13	PAYMENTS IN LIEU OF TAXES	1200										
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes	1230	196,937									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		196,937	0	0	0	12,927	0	0	0	0	0
19	TUITION	1300										
20	Regular - Tuition from Pupils or Parents (In State)	1311										
21	Regular - Tuition from Other Districts (In State)	1312										
22	Regular - Tuition from Other Sources (In State)	1313										
23	Regular - Tuition from Other Sources (Out of State)	1314										
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321										
25	Summer Sch - Tuition from Other Districts (In State)	1322										
26	Summer Sch - Tuition from Other Sources (In State)	1323										
27	Summer Sch - Tuition from Other Sources (Out of State)	1324										
28	CTE - Tuition from Pupils or Parents (In State)	1331										
29	CTE - Tuition from Other Districts (In State)	1332										
30	CTE - Tuition from Other Sources (In State)	1333										
31	CTE - Tuition from Other Sources (Out of State)	1334										
32	Special Ed - Tuition from Pupils or Parents (In State)	1341										
33	Special Ed - Tuition from Other Districts (In State)	1342										
34	Special Ed - Tuition from Other Sources (In State)	1343										
35	Special Ed - Tuition from Other Sources (Out of State)	1344										
36	Adult - Tuition from Pupils or Parents (In State)	1351										
37	Adult - Tuition from Other Districts (In State)	1352										
38	Adult - Tuition from Other Sources (In State)	1353										
39	Adult - Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		0									
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										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) 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
1											
2											
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	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	103,012	7,805	95	3,058	677	1,757	40,225	71	4,518
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		103,012	7,805	95	3,058	677	1,757	40,225	71	4,518
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	245								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	3								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,222								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		2,471								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	18,937								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	15,867								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	1,950								
82	Student Activity Funds Revenues	1799	82,205								
83	Total District/School Activity Income (Without Student Activity Funds)		36,754								
84	Total District/School Activity Income (With Student Activity Funds)		118,959								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811									
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		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	14,300								
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1990									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	584								
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						166,310			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	93,195	24,835		4,144	32,606			1,786	
109	Other Local Revenues (Describe & Itemize)	1999	108,079	24,835	0	4,144	32,606	166,310	0	1,786	0
110	Total Other Revenue from Local Sources		1,949,481	347,077	60,189	54,300	166,049	168,067	65,283	31,965	54,528
111	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000									
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)	1000	2,031,686								

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

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

1	2	A											K
		B	C	D	E	F	G	H	I	J	K		
		Act #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
			Description (Enter Whole Dollars)										
			FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
113		2100											
114		2200											
115		2300											
116		2000	0	0	0	0	0	0	0	0	0	0	
117													
118			RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119		3001	582,320										
120		3005											
121		3030											
122		3099											
123			582,320	0	0	0	0	0	0	0	0	0	
124													
125			RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126			SPECIAL EDUCATION										
127		3100	29,474										
128		3105											
129		3110											
130		3120	19,839										
131		3130											
132		3145											
133		3159	43,313	0	0	0	0	0	0	0	0	0	
134													
135			CAREER AND TECHNICAL EDUCATION (CTE)										
136		3200											
137		3220											
138		3225											
139		3235	10,495										
140		3240											
141		3270											
142		3299											
143			10,495	0	0	0	0	0	0	0	0	0	
144			BILINGUAL EDUCATION										
145		3305											
146		3310											
147			0										
148		3360	2,063										
149		3365											
150		3370	2,354										
151		3410											
152		3499											
153			TRANSPORTATION										
154		3500											
155		3510											
156		3599											
157			0	0	0	0	0	0	0	0	0	0	
158		3610											
159		3660											
160		3695											
161		3705	91,348										
162		3766											
163		3767											
164		3775											

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	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	1,700					50,000			
171	Total Restricted Grants-In-Aid		151,273	0	0	84,121	0	50,000	0	0	0
172	Total Receipts from State Sources	3000	733,593	0	0	84,121	0	50,000	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	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	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	91,958								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	27,537								
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	119,495								
200	Total Food Service		119,495								
201	TITLE I										
202	Title I - Low Income	4300	101,564								
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		101,564	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	2,798								
209	Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		2,798	0							
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	8,578								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	74,295								

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

1	2	A											K
		Acct #	B	C	D	E	F	G	H	I	J	K	
		Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
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	82,973										
221		CTE - PERKINS											
222		CTE - Perkins - Title III - Tech Prep	4770										
223		CTE - Other (Describe & Itemize)	4799										
224		Total CTE - Perkins		0									
225		Federal - Adult Education											
226		ARRA - General State Aid - Education Stabilization	4810										
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 1009g)	4855										
232		ARRA - IDEA - Part B - Preschool	4856										
233		ARRA - IDEA - Part B - Flow-Through	4857										
234		ARRA - Title II - Technology Formula	4860										
235		ARRA - Title II - 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									
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		2,823								
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		1,136								
268		Medicaid Matching Funds - Fee-for-Service Program	4992										
269		Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998		302,411								
270		Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		613,200									
271		Total Receipts/Revenues from Federal Sources		613,200									
272		Total Direct Receipts/Revenues (without Student Activity Funds 1799)		3,296,274		347,077		138,421	65,283	31,965		54,528	
273		Total Direct Receipts/Revenues (with Student Activity Funds 1799)		3,378,479		347,077		138,421	65,283	31,965		54,528	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	INSTRUCTION (ED)	1000				29,315					1,220,447	1,180,200
5	Regular Programs	1100	976,412	195,180	19,540						0	0
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	78,583	18,688		1,752	234				99,257	103,300
8	Special Education Programs (Functions 1200-1220)	1200	157,592	29,688	1,051						188,331	173,000
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	1,952	426		13,174					15,552	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	55,877	1,785	322						57,985	125,157
14	Interscholastic Programs	1500	58,072	3,557	12,279	3,476		1,380			76,764	89,600
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	660	87							747	40,254
18	Bilingual Programs	1800									0	0
19	Traut Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Traut Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									75,900	75,900
34	Total Instruction <sup>30</sup> (without Student Activity Funds)	1000	1,329,148	247,412	32,870	48,039	234				1,659,083	1,711,511
35	Total Instruction <sup>30</sup> (with Student Activity Funds)	1000	1,329,148	247,412	32,870	48,039	234	77,280			1,734,983	1,711,511
36	<b>SUPPORT SERVICES (ED)</b>	2000										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110									0	0
39	Guidance Services	2120	40,689	85							40,774	45,200
40	Health Services	2130	35,438	5,522	7,962						48,922	45,100
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	565	88							653	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	76,692	5,695	7,962	0	0	0	0	0	90,349	90,300
44	Total Support Services - Pupils	2100	153,464	14,995	15,924	0	0	0	0	0	164,383	164,600
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210			5,236	318					5,554	18,699
47	Educational Media Services	2220	68,528	521	42,004						111,053	1,300
48	Assessment & Testing	2230									0	0
49	Total Support Services - Instructional Staff	2200	68,528	521	47,240	318					116,607	19,999
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	1,200	776	22,962	889		1,843			27,670	26,400
52	Executive Administration Services	2320	34,185	1,510	1,214						36,909	164,600
53	Special Area Administration Services	2330									788	0
54	Tort Immunity Services	2364									0	0
55	Total Support Services - General Administration	2300	35,385	776	24,472	2,103		2,651			65,367	191,000

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	245,388	34,279	1,056	340		1,767			282,830	125,000
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	245,388	34,279	1,056	340	0	1,767	0	0	282,830	125,000
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	62,400	10,240	8,576	751					81,967	89,400
63	Operation & Maintenance of Plant Services	2540									0	237,500
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	66,583	10,268	150	78,197					155,198	171,300
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	128,983	20,508	8,726	78,948	0	0	0	0	237,165	498,200
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	500
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	51,390	49,314	0	0	0	0	100,704	70,600
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	554,976	61,779	98,842	178,027	0	4,398	0	0	895,022	995,599
77	<b>COMMUNITY SERVICES (ED)</b>	3000									121	500
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	4000										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110						29,000			0	
81	Payments for Special Education Programs	4120									166,759	180,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	35,000
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						29,000			166,759	215,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						119,140			119,140	65,000
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						119,140			119,140	65,000
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	
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000						148,140			285,899	280,000
105	<b>DEBT SERVICES (ED)</b>	5000										

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110										0
108	Tax Anticipation Notes	5120										0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100						0				0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000										0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										20,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,884,124	309,191	269,471	221,187	234	153,918	0	0	2,838,125	3,007,610
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,884,124	309,191	269,471	221,187	234	229,818	0	0	2,914,025	3,007,610
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										458,149	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										464,454	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
122	SUPPORT SERVICES (O&M)											
123	SUPPORT SERVICES - PUPILS	2100										
124	Other Support Services - Pupils (Punc. 2190 Describe & Itemize)											0
125	SUPPORT SERVICES - BUSINESS	2510										
126	Direction of Business Support Services	2530										
127	Facilities Acquisition & Construction Services	2540										
128	Operation & Maintenance of Plant Services	2550	198,368	39,080	55,065	102,801		11,481			406,795	146,000
129	Pupil Transportation Services	2560										
130	Food Services	2590										
131	Total Support Services - Business	2500	198,368	39,080	55,065	102,801	0	11,481	0	0	406,795	146,000
132	Other Support Services (Describe & Itemize)	2000										
133	Total Support Services	3000	198,368	39,080	55,065	102,801	0	11,481	0	0	406,795	146,000
134	COMMUNITY SERVICES (O&M)	4000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4110										
137	Payments for Regular Programs	4120										
138	Payments for Special Education Programs	4140										
139	Payments for CTE Programs	4190										
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4100										
141	Total Payments to Other Govt. Units (In-State)	4400										
142	Payments to Other Govt. Units (Out of State)	4000										
143	Total Payments to Other Govt. Units	5000										
144	DEBT SERVICES (O&M)											
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110										
147	Tax Anticipation Notes	5120										
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
149	State Aid Anticipation Certificates	5140										
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
151	Total Debt Services - Interest on Short-Term Debt	5100						0				0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
153	Total Debt Services	5000										
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		198,368	39,080	55,065	102,801	0	11,481	0	0	406,795	162,500
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(59,718)	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(500)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
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
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										
168	Tax Anticipation Notes	5120										
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
170	State Aid Anticipation Certificates	5140										
171	Other interest on Short-Term Debt (Describe & Itemize)	5150										
172	Total Debt Services - Interest On Short-Term Debt	5100						0				0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						1,029			1,029	1,029
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						59,000			59,000	59,000
176	Total Debt Services	5000						60,529			60,529	60,529
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures							10,500			10,500	10,500
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							10,500			10,500	10,500
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550						19,936			19,936	19,936
187	Other Support Services (Describe & Itemize)	2900						30			30	30
188	Total Support Services	2000						19,966			19,966	19,966
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										
193	Payments for Special Education Programs	4120										
194	Payments for Adult/Continuing Education Programs	4130										
195	Payments for CTE Programs	4140										
196	Payments for Community College Programs	4170										
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110										
204	Tax Anticipation Notes	5120										
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
206	State Aid Anticipation Certificates	5140										
207	Other interest on Short-Term Debt (Describe & Itemize)	5150										
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000									0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0	0
214	Total Disbursements/ Expenditures		57,121	30	19,936	32,293	0	0	0	0	109,379	171,400
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										29,042	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
219	Regular Programs	1100		29,119							29,119	12,000
220	Pre-K Programs	1125		7,002							7,002	2,100
221	Special Education Programs (Functions 1200-1200)	1200		2,033							2,033	0
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		28							28	500
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		810							810	1,000
227	Interscholastic Programs	1500		3,996							3,996	1,600
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		51							51	0
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		43,039							43,039	17,200
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		4,834							4,834	1,000
238	Health Services	2130		4,778							4,778	0
239	Psychological Services	2140									0	1,000
240	Speech Pathology & Audiology Services	2150									0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		8							8	0
242	Total Support Services - Pupils	2100		9,620							9,620	2,000
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210									0	50
245	Educational Media Services	2220			994						994	500
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		994							994	550
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		161							161	0
250	Executive Administration Services	2320		3,450							3,450	5,000
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		3,611							3,611	5,000
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		8,374							8,374	6,000
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		8,374							8,374	6,000

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2	<b>SUPPORT SERVICES - BUSINESS</b>											
259	Direction of Business Support Services	2510									0	0
260	Fiscal Services	2520		8,377							8,377	6,000
261	Facilities Acquisition & Construction Services	2530									0	0
262	Operation & Maintenance of Plant Services	2540		26,593							26,593	16,000
263	Pupil Transportation Services	2550		6,235							6,235	8,000
264	Food Services	2560		8,151							8,151	11,000
265	Internal Services	2570									0	0
266	Total Support Services - Business	2500		49,356							49,356	41,000
267	<b>SUPPORT SERVICES - CENTRAL</b>											
268	Direction of Central Support Services	2610									0	0
269	Planning, Research, Development, & Evaluation Services	2620									0	0
270	Information Services	2630									0	0
271	Staff Services	2640									0	0
272	Data Processing Services	2660									0	0
273	Total Support Services - Central	2600		0							0	0
274	Other Support Services (Describe & Itemize)	2900									0	0
275	Total Support Services	2000		71,955							71,955	54,550
276	<b>COMMUNITY SERVICES (MR/SS)</b>											
277	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>											
278	Payments for Regular Programs	4110									0	0
279	Payments for Special Education Programs	4120									0	0
280	Payments for CTE Programs	4140									0	0
281	Total Payments to Other Govt Units	4000		0							0	0
282	<b>DEBT SERVICES (MR/SS)</b>	5000										
283	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
284	Tax Anticipation Warrants	5110									0	0
285	Tax Anticipation Notes	5120									0	0
286	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
287	State Aid Anticipation Certificates	5140									0	0
288	Other (Describe & Itemize)	5150									0	0
289	Total Debt Services - Interest	5000									0	0
290	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	6000										
291	Total Disbursements/Expenditures			114,994							114,994	10,000
292	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										51,055	81,750
293												
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	2000										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2510			135,593	12,720					148,313	185,000
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000	0	0	135,593	12,720	0	0	0	0	148,313	185,000
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	4000										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000		0							0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	6000										
309	Total Disbursements/Expenditures			0	135,593	12,720	0	0	0	0	148,313	265,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										69,754	
311												

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
312												
313												
314												
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100										
317	Tuition Payment to Charter Schools	1115										
318	Pre-K Programs	1125										
319	Special Education Programs (Functions 1200 - 1220)	1200										
320	Special Education Programs Pre-K	1225										
321	Remedial and Supplemental Programs K-12	1250										
322	Remedial and Supplemental Programs Pre-K	1275										
323	Adult/Continuing Education Programs	1300										
324	CTE Programs	1400										
325	Interscholastic Programs	1500										
326	Summer School Programs	1600										
327	Gifted Programs	1650										
328	Driver's Education Programs	1700										
329	Bilingual Programs	1800										
330	Truant Alternative & Optional Programs	1900										
331	Pre-K Programs - Private Tuition	1910										
332	Regular K-12 Programs Private Tuition	1911										
333	Special Education Programs K-12 Private Tuition	1912										
334	Special Education Programs Pre-K Tuition	1913										
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										
337	Adult/Continuing Education Programs Private Tuition	1916										
338	CTE Programs Private Tuition	1917										
339	Interscholastic Programs Private Tuition	1918										
340	Summer School Programs Private Tuition	1919										
341	Gifted Programs Private Tuition	1920										
342	Bilingual Programs Private Tuition	1921										
343	Truants Alternative/Opt Ed Programs Private Tuition	1922										
344	Total Instruction**	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										
349	Health Services	2130										
350	Psychological Services	2140										
351	Speech Pathology & Audiology Services	2150										
352	Other Support Services - Pupils (Describe & Itemize)	2190										
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										
357	Assessment & Testing	2230										
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										
362	Special Area Administration Services	2330										
363	Claims Paid from Self Insurance Fund	2361										
364	Risk Management and Claims Services Payments	2365			49,113						49,113	44,050
365	Total Support Services - General Administration	2300	0	0	49,113	0	0	0	0	0	49,113	44,050
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410										
368	Other Support Services - School Administration (Describe & Itemize)	2490										

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520										
373	Facilities Acquisition and Construction Services	2530										
374	Operation & Maintenance of Plant Services	2540										
375	Pupil Transportation Services	2550										
376	Food Services	2560										
377	Internal Services	2570										
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										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2660										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	49,113	0	0	0	0	0	49,113	44,050
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)	4110										
391	Payments for Regular Programs	4120										
392	Payments for Special Education Programs	4130										
393	Payments for Adult/Continuing Education Programs	4140										
394	Payments for CTE Programs	4170										
395	Payments for Community College Programs	4190										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0							
397	Total Payments to Other Dist & Govt Units (In-State)	4210			0							
398	Payments for Regular Programs - Tuition	4220										
399	Payments for Special Education Programs - Tuition	4230										
400	Payments for Adult/Continuing Education Programs - Tuition	4240										
401	Payments for CTE Programs - Tuition	4270										
402	Payments for Community College Programs - Tuition	4280										
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290										
404	Total Payments to Other Dist & Govt Units (In State)	4300										
405	Payments for Regular Programs - Transfers	4310										
406	Payments for Special Education Programs - Transfers	4320										
407	Payments for Adult/Continuing Ed Programs - Transfers	4330										
408	Payments for CTE Programs - Transfers	4340										
409	Payments for Community College Programs - Transfers	4370										
410	Payments for Other Programs - Transfers	4380										
411	Other Payments to In-State Govt Units (Describe & Itemize)	4390			0							
412	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400			0							
413	Payments to Other Dist & Govt Units (Out of State)	4000			0							
414	Total Payments to Other Dist & Govt Units	4000			0							
415												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
416	DEBT SERVICES (FP)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										0
419	Tax Anticipation Notes	5120										0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
421	State Aid Anticipation Certificates	5140										0
422	Other Interest on Short-Term Debt	5150										0
423	Total Debt Services - Interest on Short-Term Debt	5100						0				0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										0
426	(Lease/Purchase Principal Retired) <sup>11</sup>	5400										0
427	DEBT SERVICES - OTHER (Describe & Itemize)	5000										0
428	Total Debt Services	6000										0
429	PROVISIONS FOR CONTINGENCIES (IT)											
430	Total Disbursements/Expenditures		0	0	49,113	0	0	0	0	0	49,113	44,050
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(17,148)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530					2,185				2,185	40,000
436	Operation & Maintenance of Plant Services	2540										0
437	Total Support Services - Business	2500					2,185				2,185	40,000
438	Other Support Services (Describe & Itemize)	2900										0
439	Total Support Services	2000					2,185				2,185	40,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4150										0
444	Total Payments to Other Govt Units	4000										0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110										0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
449	Total Debt Service - Interest on Short-Term Debt	5100						0				0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300										0
452	Total Debt Service	5000										0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										20,000
454	Total Disbursements/Expenditures		0	0	0	0	2,185	0	0	0	2,185	60,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										52,343	

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

**Reporting Entity**

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

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

The District is a member of the Mid-States Special Education joint agreement which provides special education services for member districts. The District pays annual assessments to the joint agreement. Separate financial statements for Mid-States Special Education can be obtained at 202 Prairie Street, Morrisonville, Illinois 62546.

The District is a member of the Capital Area Career Center joint agreement which provides vocational education services for the member districts. The District pays tuition assessments to the joint agreement. Separate financial statements for the Capital Area Career Center can be obtained at 2201 Toronto Road, Springfield, IL 62712.

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

**Fund Financial Statements**

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

Governmental Fund Types

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

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

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

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

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

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

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

*Agency Funds:* The Agency Funds (Activity Funds) include both Student Activity and Convenience Accounts. They are used to account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

General Fixed Assets and General Long-Term Debt Account Groups

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

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

**Measurement Focus and Basis of Accounting**

**Measurement Focus**

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

**Basis of Accounting**

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

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

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

**Budgets and Budgetary Accounting**

The budget for all Governmental Fund Types and for the Working Cash Fund is prepared on the cash basis of accounting, which is the same basis of accounting that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 13, 2023 and was not amended.

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

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

- 1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- 2) A public hearing is conducted to obtain taxpayer comments.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

- 3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4) Formal budgetary integration is employed as a management control device during the year.
- 5) The Board of Education may make transfers between the various items in any fund not exceeding, in the aggregate, 10 percent of the total of such fund as set forth in the budget.
- 6) The Board of Education may amend the budget by the same procedures required of its original adoption.

**General Fixed Assets**

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are stated at estimated fair value as of the date of acquisition. The capitalization threshold for all assets is \$500. Depreciation accounting is not considered applicable, except to determine the per capita tuition charge. Depreciation calculated on the straight-line basis for the per capita tuition charge was \$55,180 for the year ended June 30, 2024.

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

**Inventories**

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

**Use of Estimates**

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

**Cash and Cash Equivalents**

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

**Investments**

Investments classified in the financial statements consist entirely of certificates of deposit whose original maturity terms exceed three months. Investments are carried at cost, which approximates fair value.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

By its nature as a local government unit, the District is subject to various federal, state and local laws and contractual regulations. District expenditures exceeded budgeted amounts in the Operations and Maintenance Fund by \$244,295, the Debt Services Fund by \$11,000, the Municipal Retirement / Social Security Fund by \$33,244, and Tort Fund by \$5,063.

The District has a deficit fund balance in the Tort Fund of \$4,311 at June 30, 2024.

**NOTE 3 - FUND BALANCE REPORTING**

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

Nonspendable Fund Balance

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

Restricted Fund Balance

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

Tort Immunity Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Tort Fund. Cumulative cash receipts have exceeded cumulative cash disbursements from this tax levy and the fund equity for future tort immunity disbursements is restricted by law.

Special Education Levy

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

Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Cumulative cash receipts have exceeded cumulative cash disbursements from this tax levy by \$245,828, resulting in a restricted fund balance in the Education Fund.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

School Facility Occupation Tax

Cash receipts and related cash disbursements of this restricted tax levy are accounted for in the Capital Projects Fund. Cumulative cash receipts exceeded cumulative cash disbursements from this tax by \$480,795, resulting in a restricted balance in the Capital Projects Fund. This amount is shown as reserved in the Capital Projects Fund.

State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, Municipal Retirement/Social Security and Fire Prevention and Safety Funds. At June 30, 2024, cash disbursements exceeded cash receipts from state grants, resulting in no restricted balances.

Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational and Operations and Maintenance Funds. At June 30, 2024, cash disbursements exceeded cash receipts from federal grants, resulting in no restricted balances.

Student Activity Funds

Cash receipts and the related cash disbursements of these restricted monies are accounted for in the Educational Fund. Cumulative cash receipts exceeded cumulative cash disbursements from these monies by \$90,947, resulting in a restricted balance in the Educational Fund. This amount is shown as reserved in the Educational Fund.

Social Security Levy

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

Committed Fund Balance

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

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

Employee contracts for services rendered during the school year for employees electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 amounted to \$262,592. This amount is shown as unreserved in the Educational Fund.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2024, there is nothing to report for this classification.

Unassigned Fund Balance

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

Regulatory – Fund Balance Definitions

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

Reconciliation of Fund Balance Reporting

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

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Non-Spendable	Restricted	Committed	Assigned	Unassigned	Financial Statements Reserved	Financial Statements Unreserved
Educational	-	336,775	262,592	-	2,925,998	599,367	2,925,998
Operations and Maintenance	-	-	-	-	64,443	-	64,443
Debt Services	-	5,656	-	-	-	-	5,656
Transportation	-	-	-	-	84,275	-	84,275
Municipal Retire./ Social Security	-	99,398	-	-	-	-	99,398
Capital Projects	-	480,795	-	-	-	480,795	-
Working Cash	-	-	-	-	1,102,687	-	1,102,687
Tort Liability	-	-	-	-	(4,311)	-	(4,311)
Fire Prevention and Safety	-	179,052	-	-	-	-	179,052

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

Expenditures of Fund Balance

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

**NOTE 4 - DEPOSITS AND INVESTMENTS**

**Permitted Investments**

The District is allowed to invest excess funds as authorized by The School Code of Illinois.

**Policies**

The District has adopted a formal investment of public funds policy that is used to meet the general investment objectives:

Safety of principal – Every investment is made with safety as the primary overriding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

Liquidity – The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments should be considered.

Rate of Return – The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

Diversification – The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose and amount of funds.

**Deposits**

Custodial Credit Risk – Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned, or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy suggests that deposits be 100% secured by collateral valued at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). Deposited funds may be invested in certificates of deposit with an established record of fiscal health and service. Collateral agreements must be approved prior to deposit of funds as provided by law. The District Board approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certifications provided by financial institutions. As of June 30, 2024, all the District's deposits were either covered by FDIC or collateralized with securities held by the pledging financial institution in the name of the District.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit investment maturities.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

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

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the Edinburg Community Unit School District No. 4’s investment in a single issuer. To limit this risk, the District’s investment policies state that the portfolio shall be maintained within limitations as set forth in Illinois Revised State Statutes and where applicable, further limited as stated in their investment policies.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or deposit. The Edinburg Community Unit School District No. 4 has no formal policy with regard to foreign currency risk. The District has no known foreign currency risks in either investments or deposits as of June 30, 2024.

**Investments**

GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, requires certain disclosures for certain investments. As of June 30, 2024, Edinburg Community Unit School District No. 4 held no investments other than time deposits consisting of certificates of deposit reported at cost, with maturities of 36 months or less.

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

	<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2024</u>
<u>Non Depreciable:</u>				
Land	\$ 61,089	\$ -	\$ -	\$ 61,089
<u>Depreciable:</u>				
Land improvements	40,338	-	-	40,338
Buildings and improvements	2,282,156	140,312	-	2,422,468
Equipment	653,253	8,002	-	661,255
Transportation	<u>935,317</u>	<u>-</u>	<u>-</u>	<u>935,317</u>
Total General Fixed Assets	\$ 3,972,153	<u>\$ 148,314</u>	<u>\$ -</u>	\$ 4,120,467
Accumulated Depreciation	<u>3,576,722</u>	<u>\$ 55,180</u>	<u>\$ -</u>	<u>3,631,902</u>
Book Value	<u>\$ 395,431</u>			<u>\$ 488,565</u>

Allowable depreciation as calculated for the purposes of determining the per capita tuition charge was \$55,180 for the fiscal year ended June 30, 2024.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 6 - COMMON BANK ACCOUNTS**

Separate bank accounts are not maintained for all District funds. Certain funds maintain their noninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund. Occasionally certain funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the Board of Education.

**NOTE 7 - PROPERTY TAXES**

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board of Education passed the 2022 levy on December 14, 2022. Property taxes attach as an enforceable lien on property as of January 1 and were payable in two installments in July and September 2023, for the 2022 levy. Property tax revenue is recognized when received in cash. The District received its payments of 2022 levied property taxes from Christian County between July 2023 and November 2023 and from Sangamon County between September 2023 and June 2024. Tax proceeds from the 2022 levy are reported as receipts from local sources in the June 30, 2024 financial statements.

The Board of Education passed the 2023 levy on December 13, 2023 and the majority of these property tax revenues will be received in fiscal year 2024.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation for the fiscal year ended June 30, 2024:

	Maximum Rate	Christian County Actual 2023 Rate	Sangamon County Actual 2023 Rate	Christian County Actual 2022 Rate	Sangamon County Actual 2022 Rate
Educational	4.00000	2.49176	2.73390	2.60405	2.71410
Operations and Maintenance	0.75000	0.60548	0.66440	0.56119	0.58500
Transportation	None	0.16710	0.18340	0.08393	0.08760
Bond and Interest	None	0.12289	0.13530	0.00000	0.11270
Municipal Retirement	None	0.04658	0.05120	0.06698	0.06980
Social Security	None	0.07763	0.08520	0.14708	0.15340
Tort Immunity	None	0.06210	0.06810	0.05369	0.05600
Special Education	0.80000	0.03882	0.04270	0.03173	0.03310
Fire Prevention and Safety	0.10000	0.03882	0.04270	0.08935	0.09310
Lease	0.10000	0.02330	0.02560	0.03359	0.03500
Working Cash	0.05000	0.04409	0.04770	0.04473	0.04670
Prior Year Adjustment (SB 508)	None	0.00548	0.00000	0.00000	0.00000
<b>Total</b>		<u>3.72405</u>	<u>4.08020</u>	<u>3.71632</u>	<u>3.98650</u>

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 8 - RETIREMENT PLANS**

**Teachers' Retirement System of the State of Illinois (TRS)**

General information about the pension plan

*Plan description*

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

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

*Benefits provided*

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.20 percent of final average salary up to a maximum of 75.00 percent with 34 years of service. Disability and death benefits are also provided.

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

Essentially all Tier I retirees receive an annual 3.00 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 8 - RETIREMENT PLANS (Continued)**

*Contributions*

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90.00 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.00 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2024, State of Illinois contributions recognized by the employer were based on the State's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$884,602 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 \$8,937. The District paid \$8,882 towards this obligation during the current fiscal year.

*Federal and special trust fund contributions.* When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

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

For the year ended June 30, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$69,023 were paid from federal and special trust funds that required employer contributions of \$7,316. The District paid \$7,121 towards this obligation during the current fiscal year.

*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.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 8 - RETIREMENT PLANS (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 6.00 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

*Pension expense*

For the fiscal year ended June 30, 2024, the employer recognized TRS pension expense of \$150,906 on a cash basis under this plan.

**Illinois Municipal Retirement Fund**

General information about the pension plan

*Plan description*

The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information (RSI). The report is available for download at [www.imrf.org](http://www.imrf.org).

*Benefits provided*

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3.00 percent of the original amount on January 1 every year after retirement.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 8 - RETIREMENT PLANS (Continued)**

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.67 percent of the final rate of earnings for the first 15 years of service credit, plus 2.00 percent for each year of service credit after 15 years to a maximum of 75.00 percent of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 1) 3.00 percent of the original pension amount, or 2) half of the increase in the Consumer Price Index of the original pension amount.

*Employees covered by benefit terms*

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

Retirees and beneficiaries currently receiving benefits	29
Inactive, non-retired plan members not yet receiving benefits	12
Active plan members	<u>23</u>
Total	<u>64</u>

*Contributions*

As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual required contribution rate for calendar year 2023 and 2024 was 7.15 and 4.85 percent respectively. For the fiscal year ended June 30, 2024, the employer contributed \$40,279 to the plan. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**TRS and IMRF Aggregate Information**

The aggregate employer recognized pension expense on a cash basis for the fiscal year ended June 30, 2024, was \$191,185.

**Social Security**

Employees not qualifying for coverage under the Illinois Teachers' Retirement System, or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$45,171, the total required contribution for the current fiscal year.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 9 - OTHER POST-EMPLOYEMENT BENEFITS**

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

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

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

*On behalf contributions to 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 THIS Fund from active members which were .90 percent of pay during the fiscal year ended June 30, 2024. State of Illinois contributions were \$13,868, and the employer recognized revenue and expenditures of this amount during the year.

*Employer contributions to THIS Fund.* The employer also makes contributions to THIS Fund. The employer THIS Fund contribution was .67 percent during the fiscal year ended June 30, 2024. For the fiscal year ended June 30, 2024, the employer paid \$10,324 to the THIS Fund, which was 100 percent of the required contribution.

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

**NOTE 10 - INTERFUND BALANCES AND TRANSFERS**

At June 30, 2024, the District did not have any interfund balances nor any interfund transfers.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 11 - CHANGES IN GENERAL LONG-TERM DEBT**

On March 13, 2013, the District issued General Obligation Limited School Bonds, Series 2013A, in the amount of \$400,000 at original interest rates of 3.45% to 5.00%. These bonds were issued at a premium of \$29,812 (the cost of issuance) and accrued interest of \$1,309. Interest is payable June 1 and December 1 of each year. Principal payments are due on December 1 of each year. There was \$23,000 of principal and \$414 of interest was paid on this issue for the fiscal year ending June 30, 2024. Repayment for this issue is made through the Debt Services Fund.

On March 13, 2013, the District issued General Obligation Limited Refunding School Bonds, Series 2013B, in the amount of \$39,000 at original interest rates of 2.90% to 3.10%. These bonds were issued at a discount of \$357 and accrued interest of \$85. The cost of issuance for these bonds was \$3,384. The proceeds of this issue were deposited in the escrow account of the bond paying agent, Heartland Bank and Trust Company, Normal, Illinois for the purpose of advance refunding part of the Life Safety Bonds, Series 2005 described above. Interest is payable June 1 and December 1 of each year. There was \$36,000 of principal payments made and \$615 of interest was paid on this issue for the fiscal year ending June 30, 2024. Repayment for this issue is made through the Debt Services Fund.

On December 20, 2023, the District issued Taxable Working Cash Bonds, Series 2023, in the amount of \$331,000 at original interest rate of 6.00%. These bonds were issued at a discount of \$357 and accrued interest of \$85. The cost of issuance for these bonds was \$10,500. The proceeds of this issue were deposited into the Working Cash Fund of the District. Principal and interest is payable June 1 and December 1 of each year. There was \$0 of principal payments made and \$0 of interest was paid on this issue for the fiscal year ending June 30, 2024. Repayment for this issue is made through the Debt Services Fund.

	<u>Balance</u> <u>July 1, 2023</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2024</u>
General Obligation Limited School Bonds, 2013A	\$ 23,000	\$ -	\$ (23,000)	\$ -
General Obligation Limited School Refunding Bonds, 2013B	39,000	-	(36,000)	3,000
Taxable General Obligation Limited Tax School Bonds, Series 2023	<u>-</u>	<u>331,000</u>	<u>-</u>	<u>331,000</u>
Totals	<u>\$ 62,000</u>	<u>\$ 331,000</u>	<u>\$ (59,000)</u>	<u>\$ 334,000</u>



**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 12 - SELF INSURANCE PLAN**

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured and, therefore, is liable to the State for any payments made to an unemployed worker claiming benefits. For the fiscal year ended June 30, 2024, the District paid \$0 in unemployment claims.

**NOTE 13 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health; and natural disasters. The District manages these various risks of loss by purchasing commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this insurance coverage in any of the past three years. During the fiscal year ended June 30, 2024, there were no significant reductions in insurance coverage.

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

**NOTE 14 - CONTINGENCIES AND COMMITMENTS**

**Grant Programs**

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

**Litigation**

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

**Contracts and Leases**

At June 30, 2024, the District was obligated for \$262,592 in unpaid teacher contracts. This liability is not reflected in the financial statements; however, it is shown as reserved fund balance in the Education Fund.

The District has entered into various contracts and leases for computers and office equipment. These contracts/leases vary in monthly amount and length of terms. The amount expended for these various contracts and leases during the fiscal year ended June 30, 2024 was immaterial.

**NOTE 15 - LEGAL DEBT LIMIT**

As of June 30, 2024, the District was subject to a legal debt limit of \$8,495,710. As of June 30, 2024, the District's total long-term debt outstanding was \$334,000.

**EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4**  
**NOTES TO FINANCIAL STATEMENTS**  
**FISCAL YEAR ENDED JUNE 30, 2024**

**NOTE 16 - JOINT AGREEMENT ASSESSMENTS**

The District participates in joint agreements with Mid-States Special Education (MSSE) for special education services and Capital Area Career Center (CACC) for vocational education. The agreements call for the District to pay MSSE and CACC its per capita share of the administrative costs and centralized instructional services of the special districts. The agreements shall remain in effect until the District notifies the joint agreement districts that it chooses to withdraw. The District paid \$127,452 to MSSE and \$40,481 to CACC in assessments for the current fiscal year.

**NOTE 17 - EVALUATION OF SUBSEQUENT EVENTS**

The District has evaluated subsequent events through December 11, 2024, the date which the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

**NOTE 18 - LEASES and SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)**

The District accounts for leases and SBITA contracts as follows:

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

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

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

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

SUPPLEMENTARY SCHEDULES

FISCAL YEAR ENDED JUNE 30, 2024

A		B	C	D	E	F
SCHEDULE OF AD VALOREM TAX RECEIPTS		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)
Description (Enter Whole Dollars)		(Column B - C)	(Column B - C)	(Column B - C)	(Column E - C)	(Column E - C)
1						
2		1,463,437	1,463,437	1,534,005	1,534,005	1,534,005
3	Educational	314,437	314,437	372,752	372,752	372,752
4	Operations & Maintenance	60,094	60,094	75,655	75,655	75,655
5	Debt Services **	47,098	47,098	102,872	102,872	102,872
6	Transportation	37,505	37,505	28,676	28,676	28,676
7	Municipal Retirement	0	0	0	0	0
8	Capital Improvements	25,058	25,058	27,143	27,143	27,143
9	Working Cash	30,108	30,108	38,231	38,231	38,231
10	Tort Immunity	50,010	50,010	23,899	23,899	23,899
11	Fire Prevention & Safety	18,787	18,787	14,344	14,344	14,344
12	Leasing Levy	20,104	20,104	23,899	23,899	23,899
13	Special Education	0	0	0	0	0
14	Area Vocational Construction	82,334	82,334	47,791	47,791	47,791
15	Social Security/Medicare Only	0	0	0	0	0
16	Summer School	0	0	3,374	3,374	3,374
17	Other (Describe & Itemize)	2,148,972	2,148,972	2,292,641	2,292,641	2,292,641
18	Totals					
19		2,148,972	2,148,972	2,292,641	2,292,641	2,292,641
20						
21						
22						

\* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

\*\* All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

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



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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No.	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
2	Cash Basis Fund Balance as of July 1, 2023					12,837	0	0	411,041	0
3	<b>RECEIPTS:</b>									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	30,108	20,104		1,757	
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	71				2,354
6	Drivers' Education Fees				10-1970				166,310	
7	School Facility Occupation Tax Proceeds				30 or 60-1983 10 or 20-3370					
8	Driver Education					1,786				
9	Other Receipts (Describe & Itemize)									
10	Sale of Bonds				10, 20, 40 or 60-7200	31,965	20,104	0	168,067	2,354
11	<b>Total Receipts</b>									
12	<b>DISBURSEMENTS:</b>									
13	Instruction				10 or 50-1000		20,104			2,354
14	Facilities Acquisition & Construction Services				20 or 60-2530				148,313	
15	Tort Immunity Services				80	49,113				
16	<b>DEBT SERVICE:</b>									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					0
19	Debt Services Other (Describe & Itemize)				30-5400					
20	<b>Total Debt Services</b>									
21	Other Disbursements (Describe & Itemize)									
22	Ending Cash Basis Fund Balance as of June 30, 2024					49,113	20,104	0	148,313	2,354
23	Reserved Cash Balance				714	(4,311)	0	0	430,795	0
24	Unreserved Cash Balance				730	(4,311)	0	0	430,795	0
25	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>									
26	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
27	Total Claims Payments:					49,113				
28	Total Reserve Remaining:					(4,311)				
29	Enter the total dollar amount for each category:									
30	<b>Expenditures:</b>									
31	Workers' Compensation Act and/or Workers' Occupational Disease Act					0				
32	Unemployment Insurance Act					0				
33	Insurance (Regular or Self-Insurance)					43,847				
34	Risk Management and Claims Service					2,832				
35	Judgments/Settlements					0				
36	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
37	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
38	Legal Services					2,434				
39	Principal and Interest on Tort Bonds					0				
40	Other-Explain on Itemization 44 tab					0				
41	<b>Total</b>					0				OK
42	<b>631 (Total Tort Expenditures) minus (636 through 645) must equal 0</b>									
43	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
44	55 ILCS 5/5-1006.7									

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

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>						
2	<b>SECTION I</b>						
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	<b>Support Services - Direct Costs</b>						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required): 9,450						
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	<b>SECTION II</b>						
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>						
17		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18		1000		1,701,888		1,701,888	
19	<b>Support Services:</b>						
20	Pupil	2100		99,969		99,969	
21	Instructional Staff	2200		117,601		117,601	
22	General Admin.	2300		118,091		118,091	
23	School Admin.	2400		291,204		291,204	
24	<b>Business:</b>						
25	Direction of Business Spt. Srv.	2510	0	0	0	0	0
26	Fiscal Services	2520	90,344	0	90,344	0	0
27	Oper. & Maint. Plant Services	2540	433,388	433,388	433,388	0	0
28	Pupil Transportation	2550	115,614	115,614	115,614	115,614	115,614
29	Food Services	2560	163,349	163,349	163,349	163,349	163,349
30	Internal Services	2570	0	0	0	0	0
31	<b>Central:</b>						
32	Direction of Central Spt. Srv.	2610		0		0	0
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	0
34	Information Services	2630		0		0	0
35	Staff Services	2640	0	0	0	0	0
36	Data Processing Services	2660	100,704	100,704	100,704	100,704	100,704
37	Other:	2900		0		0	0
38		3000		121		121	121
39	<b>Community Services</b>						
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)						
41	Total		191,048	3,041,225	624,436	2,607,837	2,607,837
42	Restricted Rate						
43	Total Indirect Costs: 191,048						
44	Total Direct Costs: 3,041,225						
45	= 6.28%						
	Unrestricted Rate						
	Total Indirect Costs: 624,436						
	Total Direct Costs: 2,607,837						
	= 23.94%						

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

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																																				
1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2024</b>																																																																																																																																															
2	<b>Please read schedule instructions before completing.</b>																																																																																																																																															
3	<div style="display: flex; justify-content: space-between;"> <span>Click below for schedule instructions</span> <span>SCHEDULE INSTRUCTIONS</span> </div>																																																																																																																																															
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024 Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>																																																																																																																																															
5	If the answer to the above question is "YES", this schedule must be completed.																																																																																																																																															
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.																																																																																																																																															
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>																																																																																																																																															
8	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.																																																																																																																																															
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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																																																																																																																																					
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28	ARP IDEA [ARP] [FRIS SUBPROGRAM CODE: ID, EI, P5, CE]										0																																																																																																																																					
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31	Reference should be made to the accountant's report regarding this information.																																																																																																																																															

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
36	<b>Total Revenue Section B</b>		0	0	0	0	0	0	0	0	0	0
<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>												
37	Total Other Federal Revenue (Section A plus Section B)	4998	302,411	0	0	0	0	0	0	0	0	302,411
38	Total Other Federal Revenue from Revenue Tab	4998	302,411	0	0	0	0	0	0	0	0	302,411
39	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
40	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
41			OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
42												
<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>												
Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.												
<b>Expenditure Section A:</b>												
<b>ESSER I EXPENDITURES (CARES)</b>												
46												
47												
48												
49												
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53												
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58												
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
63												
64												
65												
66	<b>Expenditure Section B:</b>											
<b>ESSER II EXPENDITURES (CRRSA)</b>												

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

A	B	C	D	E	F	G	H	I	J	K	L
67	FUNCTION										
68	1. List the total expenditures for the Functions 1000 and 2000 below										
69	INSTRUCTION Total Expenditures	1000									0
70	SUPPORT SERVICES Total Expenditures	2000									0
71	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
72	Facilities Acquisition and Construction Services (Total)	2530									0
73	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
74	FOOD SERVICES (Total)	2560									0
75	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
76	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
77	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
78	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)				0		0		0		0
79	DISBURSEMENTS										
80	(100) Salaries										
81	(200) Employee Benefits										
82	(300) Purchased Services										
83	(400) Supplies & Materials										
84	(500) Capital Outlay										
85	(600) Other										
86	(700) Non-Capitalized Equipment										
87	(800) Termination Benefits										
88	(900) Total Expenditures										0
89	FUNCTION										
90	1. List the total expenditures for the Functions 1000 and 2000 below										
91	INSTRUCTION Total Expenditures	1000									0
92	SUPPORT SERVICES Total Expenditures	2000									0
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
94	Facilities Acquisition and Construction Services (Total)	2530									0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
96	FOOD SERVICES (Total)	2560									0
97	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
100	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)				0		0		0		0
101	DISBURSEMENTS										
102	(100) Salaries										
103	(200) Employee Benefits										
104	(300) Purchased Services										
105	(400) Supplies & Materials										
106	(500) Capital Outlay										
107	(600) Other										
108	(700) Non-Capitalized Equipment										
109	(800) Termination Benefits										
110	(900) Total Expenditures										0
111	FUNCTION										
112	1. List the total expenditures for the Functions 1000 and 2000 below										
113	INSTRUCTION Total Expenditures	1000									0
114	SUPPORT SERVICES Total Expenditures	2000									0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
108		2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
109		Facilities Acquisition and Construction Services (Total)	2530									0
110		OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
111		FOOD SERVICES (Total)	2560									0
112												
113		3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).										
114		TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
115		TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
116		TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0
117		<b>Expenditure Section E:</b>										
118		<b>ESSER III EXPENDITURES (ARP)</b>										
119												
120												
121		<b>FUNCTION</b>										
122		1. List the total expenditures for the Functions: 1000 and 2000 below										
123		INSTRUCTION Total Expenditures	1000									4,829
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									4,829
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									4,829

DISBURSEMENTS

	(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
108									
109									
110									
111									
112									
113									
114									
115									
116									
117									
118									
119									
120									
121									
122									
123				4,829					4,829
124									0
125									
126									
127									
128									
129									
130									
131									
132				4,829					4,829
133									0
134			0	4,829	0		0		4,829

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(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
DISBURSEMENTS												
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>											
173	<b>FUNCTION</b>											
174	1. List the total expenditures for the Functions 1000 and 2000 below											
175	INSTRUCTION Total Expenditures	1000										0
176	SUPPORT SERVICES Total Expenditures	2000										0
177	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
178	Facilities Acquisition and Construction Services (Total)	2530										0
179	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
180	FOOD SERVICES (Total)	2560										0
181	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions: 1000 & 2000 above).											
182	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
183	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
184	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)			0	0	0	0	0	0	0		0
185	<b>Expenditure Section I:</b>											
186	<b>ARP Homeless I (ARP)</b>											
187	<b>FUNCTION</b>											
188	1. List the total expenditures for the Functions 1000 and 2000 below											
189	INSTRUCTION Total Expenditures	1000										0
190	SUPPORT SERVICES Total Expenditures	2000										0
191	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
192	Facilities Acquisition and Construction Services (Total)	2530										0
193	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
194	FOOD SERVICES (Total)	2560										0
195	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
196	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
197	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
198	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)			0	0	0	0	0	0	0		0
199	<b>Expenditure Section J:</b>											
200	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
201	<b>FUNCTION</b>											
202	1. List the total expenditures for the Functions 1000 and 2000 below											
203	INSTRUCTION Total Expenditures	1000										0
204	SUPPORT SERVICES Total Expenditures	2000										0
205	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
206	Facilities Acquisition and Construction Services (Total)	2530										0
207	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
208	FOOD SERVICES (Total)	2560										0
209	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
210	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
211	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
212	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)			0	0	0	0	0	0	0		0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
211	<b>FUNCTION</b>											
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
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										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
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>											
227												
228												
229	<b>FUNCTION</b>											
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
233												
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
238												
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
243	<b>Expenditure Section L:</b>											
244	<b>Other CRRSA Expenditures (not accounted for above)</b>											
245												
246												
247	<b>FUNCTION</b>											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251												
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
					(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											0
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
261	<b>Expenditure Section M:</b>											
262	Other ARP Expenditures (not accounted for above)											
263												
264												
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269												
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
274												
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
279												
280	<b>Expenditure Section N:</b>											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
282												
283												
284	FUNCTION											
285	INSTRUCTION	1000										4,829
286	SUPPORT SERVICES	2000										0
287	Facilities Acquisition and Construction Services (Total)	2530										0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
289	FOOD SERVICES (Total)	2560										0
290	TOTAL EXPENDITURES											4,829
291												
292	<b>Expenditure Section O:</b>											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
294												
295												
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology										4,829

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

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

STATISTICAL SECTION

FISCAL YEAR ENDED JUNE 30, 2024

	A	B	C	D	E	F	G	H	I	J	K	L
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	61,089			61,089						61,089
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	2,282,156	140,312		2,422,468	50	2,060,754	19,033		2,079,787	342,681
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	40,338			40,338	20	40,338			40,338	0
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	596,768			596,768	10	596,768			596,768	0
12	5 Yr Schedule	252	991,802	8,002		999,804	5	878,862	36,147		915,009	84,795
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260				0	-				0	0
15	Total Capital Assets	200	3,972,153	148,314	0	4,120,467		3,576,722	55,180	0	3,631,902	488,565
16	Non-Capitalized Equipment	700				0	10		55,180			
17	Allowable Depreciation											
18												



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>	<b>Amount</b>			
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		2,471	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		36,754	
116	ED	Revenues 10-15, L85, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		14,300	
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		43,313	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		10,495	
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		2,063	
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		2,354	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		84,121	
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		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,700	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-in-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		119,495	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		101,564	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400	Total Title IV		2,798	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		74,295	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPEP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		2,823	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		1,136	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		0	
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)		302,411	
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		(302,411)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		0	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0	
196				<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>	\$	<b>499,682</b>	
197				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>		<b>2,638,474</b>	
198				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>55,180</b>	
199				<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>		<b>2,693,654</b>	
200				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2023-2024</b>		<b>190.52</b>	
201				<b>Total Estimated PCTC (Line 199 divided by Line 200) *</b>	\$	<b>14,138.43</b>	
202							
203	<b>*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.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
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.						

EDINBURG COMMUNITY UNIT SCHOOL DISTRICT NO. 4

OTHER SCHEDULES AND ITEMIZATIONS

FISCAL YEAR ENDED JUNE 30, 2024

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

1. Page 8, Other Changes in Fund Balance, Educational Fund - represents adjustment of prior year financial software conversion errors.
2. Page 11, Account 1790, Educational Fund - represents miscellaneous activity sales.
3. Page 11, Account 1999, All Funds - represents miscellaneous local/community revenues and reimbursements.
4. Page 13, Account 3999, Educational Fund - represents State of IL Library grants.
5. Page 13, Account 3999, Capital Projects Fund - represents ISBE Maintenance grant.
6. Page 14, Account 4998, Educational Fund - represents ESSER III, ID and PS funds.
7. Page 16, Function 2190 - amounts represent payments and benefits for crossing guards.
8. Page 19, Function 5400 - represents bond issue costs and bond paying agent fees.
9. Page 20, Function 2190 - represents benefits for school crossing guards.

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

Edinburg CUSD 4  
03011004026

Reference Pages.

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **11/1/1996** (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 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.

Reference should be made to the accountants report regarding this information.

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

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

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

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**

LMHN, Ltd., CPA's  
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)

12/11/2024  
mm/dd/yyyy

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

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

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

<b>Tax Year 2023</b>		Equalized Assessed Valuation (EAV):		61,563,116	
	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
Rate(s):	0.024918	0.006055	0.001671	0.032640	0.000441

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

**B. Results of Operations \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
3,847,055	3,354,299	492,756	4,685,823

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

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

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

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

**D. Long-Term Debt**

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	8,495,710
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	334,000

**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:

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

**ESTIMATED FINANCIAL PROFILE SUMMARY**

Financial Profile Website

**District Name:** Edinburg CUSD 4  
**District Code:** 03011004026  
**County Name:** Christian and Sangamon

<b>1. Fund Balance to Revenue Ratio:</b>					
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)				<b>Ratio</b>	<b>Score</b>
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)				1.217	Weight
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0.00		Value
<b>2. Expenditures to Revenue Ratio:</b>				<b>Ratio</b>	<b>Score</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)				0.872	Adjustment
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)					Weight
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:			0		Value
<b>3. Days Cash on Hand:</b>				<b>Days</b>	<b>Score</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)				519.18	Weight
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)			9,317.50		Value
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>				<b>Percent</b>	<b>Score</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)				100.00	Weight
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)			1,708,007.09		Value
<b>5. Percent of Long-Term Debt Margin Remaining:</b>				<b>Percent</b>	<b>Score</b>
Long-Term Debt Outstanding (P3, Cell H38)				96.06	Weight
Total Long-Term Debt Allowed (P3, Cell H32)			8,495,710.01		Value
			<b>Total Profile Score:</b>		<b>4.00 *</b>

**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.

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: Edinburg CUSD 4  
 RCDT Number: 03011004026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024		Budgeted Expenditures, Fiscal Year 2025		Total
		(10)	(20)	(10)	(20)	
1. Executive Administration Services	2320	36,909	0	156,400	0	156,400
2. Special Area Administration Services	2330	788	0	788	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.						
8. Totals		37,697	0	156,400	0	156,400
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)						315%

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.

*Ashley Francis*  
 Signature of Superintendent  
 Ashley Francis  
 Contact Name (for questions)

December 11, 2024  
 Date  
 217-623-5603  
 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.



A		B	C	D	E	F
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b> School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2024 Edinburg CUSD 4 03-011-0040-26_AFR24 Edinburg CUSD 4 03011004026						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.						
1	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.
2	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
3						
5						
6						
7						
8						
9						
10	Service or Function (Check all that apply)					(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	Mid-States Special Education COOP
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X	X	Capital Area Career Center
32	All Other Joint/Cooperative Agreements		X	X	X	Various Sports COOP's
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						