

Spring Valley CCSD #99 School Board Meeting

Wednesday, October 16, 2024 7:00 PM

John F. Kennedy School, Kennedy Center, 999 N Strong Ave, Spring Valley,
Illinois 61362

- 1. Call to Order & Roll Call**
- 2. Pledge of Allegiance**
- 3. Approval of Regular Meeting Agenda**
- 4. Intoduction/Recognition of Special Guests**
- 5. Public Comment, Correspondence, and Announcements**
- 6. Consent Agenda**
 - 6.A. Approval of Regular Meeting Minutes from Previous Meeting**
 - 6.B. Approval of the Financial Reports**
 - 6.C. Approval of the Treasurer's Report**
 - 6.D. Approval of District Bills**
- 7. Reports, Updates & Informational Items**
 - 7.A. FY24 Independent Audit and Financial Report**
 - 7.B. Cash Flow & Budget Watch**
 - 7.C. First Reading of the FY25 Calendar**
 - 7.D. Tuition Waiver**
 - 7.E. Assistant Principal's Report**
 - 7.F. Principal's Report**
 - 7.G. Superintendent's Report**
- 8. Action Items**
 - 8.A. Accept the FY24 Audit as Presented**
 - 8.B. Approve Non-Certified and Certified Seniority Lists**
 - 8.C. Approve a 2-Year Lawn Mowing Contract Extention with TNT**

9. **Executive Session**

10. **Action Items Following
Closed Session**

11. **Adjournment**

SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99

HEARING & REGULAR MEETING OF THE BOARD OF EDUCATION

KENNEDY LIBRARY, JOHN F. KENNEDY SCHOOL

999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362

TUESDAY, SEPTEMBER 24, 2024, 7:00 P.M.



Note: Non-action agenda items may be added

BUDGET HEARING AGENDA

1. ROLL CALL

7:00 pm

Board of Education Members present: Ted Urbanski, Lindsay Ferrari, Jim Faletti, Lisa Ponce and Nickie Olson. Absent: Tina Pienta and Korby Kasperski

2. HEARING FOR THE FY25 BUDGET & PUBLIC PRESENTATION

3. CLOSE PUBLIC BUDGET HEARING

MOTION by Ferrari seconded by Ponce that the Board of Education close Public Budget Hearing. Roll Call: Ferrari, Ponce, Faletti, Olson and Urbanski all voted aye. No nays. Motion carried.

AGENDA

1. CALL TO ORDER & ROLL CALL

7:08 pm

Board of Education Members present: Ted Urbanski, Lindsay Ferrari, Jim Faletti, Lisa Ponce and Nickie Olson. Absent: Tina Pienta and Korby Kasperski

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF REGULAR MEETING AGENDA

MOTION by Ferrari seconded by Ponce that the Board of Education approve the Regular Meeting Agenda. Roll Call: Ferrari, Ponce, Faletti, Olson and Urbanski all voted aye. No nays. Motion carried.

4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS

5. PUBLIC COMMENT, CORRESPONDENCE, & ANNOUNCEMENT

6. CONSENT AGENDA

6.1 Approval of August 21, 2024 Regular Meeting Minutes

6.2 Approval of the Financial Reports

6.3 Approval of the Treasurer's Report

6.4 Approval of District Bills

MOTION by Ponce seconded by Faletti that the Board of Education approve the Consent Agenda. Roll Call: Ponce, Faletti, Ferrari, Olson and Urbanski all voted aye. No nays. Motion carried.

7. REPORTS, UPDATES & INFORMATIONAL ITEMS

7.1 Investments – Mike Vezzetti was in attendance and gave a report on the past year.

7.2 Cash Flow & Budget Watch – Jim gave a brief review of Cash Flow and Budget Watch.

7.3 FY26 Calendar Update – In September a rough draft is sent to union. In October the Board acts on the final calendar.

7.4 Assistant Principal's Report-Ryan shared the number of minors and majors also a breakdown per incident type. The softball season has ended and baseball is ended into the regional tournament. The girls basketball season has gotten underway. Ryan attended the SRC dinner on September 11. Ottawa will host all SRC tournaments for this school year.

7.5 Principal's Report-We currently have 101 registered ELL students. We will qualify for Title III funding for the FY26 school year on our own. Shelly had a DLM Meeting. Action plan and justification have been turned in to ISBE. We have 13 students who take the DLM test instead of IAR. Professional

Development-Andrew from the ROE was here to work on the literacy plan. McGraw-Hill will be here on 10/11 for Math professional development. Shelly is meeting with the ROW about instructional coaching. Upcoming Events: 9/25 Spanish Night, 10/14 Health and Wellness Fair, and 10/30 Trunk or Treat.

- 7.6 **Superintendent's Report** - A. Disc Golf -We purchased cages from Walnut Park District for \$525. This will be used for PE classes. B. Canopy update-We are holding onto payment to Vissering until the pillars are fixed and the battery acid is cleaned. Alan Molby will be at the next meeting to discuss the Superintendent's search. Morgan Wilson who did all of the new landscaping will be working with our science classes.

8. ACTION ITEMS

8.1 Approve the FY25 Budget as Presented

MOTION by Ponce seconded by Olson that the Board of Education approve the FY25 Budge as presented. Roll Call: Ponce, Olson, Ferrari, Faletti and Urbanski all voted aye. No nays. Motion carried.

8.2 Review of Bullying Policy

MOTION by Ponce seconded by Faletti that the Board of Education Review of Bullying Policy. Roll Call: Ponce, Faletti, Ferrari, Olson and Urbanski all voted aye. No nays. Motion carried.

8.3 Authorize the Posting of FY25 Salaries by October 1, Public Act 96-0434

MOTION by Olson seconded by Ponce that the Board of Education authorize the posting of FY25 salaries by October 1, Public Act 96-0434.

Roll Call: Olson, Ponce, Ferrari, Faletti and Urbanski all voted aye. No nays. Motion carried.

8.4 Approve the Risk Management Plan for FY25

MOTION by Olson seconded by Faletti that the Board of Education approve the Risk Management Plan for FY25.

Roll Call: Olson, Faletti, Ferrari, Ponce and Urbanski all voted aye. No nays. Motion carried.

8.5 Approve the August Board Policy Updates

MOTION by Faletti seconded by Ponce that the Board of Education approve the August Board Policy Update.

Roll Call: Faletti, Ponce, Ferrari, Olson and Urbanski all voted aye. No nays. Motion carried.

8.6 Authorize the Superintendent to Apply for the School Maintenance Project Grant

MOTION by Ponce seconded by Olson that the Board of Education authorize the Superintendent to apply for the School Maintenance Project Grant.

Roll Call: Ponce, Olson, Ferrari, Faletti and Urbanski all voted aye. No nays. Motion carried.

9. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1 & 14 [Review of closed session minutes, staff issues]

7:48 pm

MOTION by Ponce seconded by Olson that the Board of Education go into Executive Session.

Roll Call: Ponce, Olson, Ferrari, Faletti and Urbanski all voted aye. No nays. Motion carried.

BEGIN CLOSED: 7:49 PM

END CLOSED: 8:22 PM

10. ACTION ITEMS FOLLOWING CLOSED SESSION

10.1 Approve Closed Session Minutes for September

MOTION by Ponce seconded by Faletti that the Board of Education approve Closed Session Minutes for September.

All were in favor no nays. Motion carried.

10.2 Approve Coaches: 7 BB, Wildcatettes, Cheer, track, Special Olympics

MOTION by Ponce seconded by Olson that the Board of Education approve Erica Ott as Cheer Coach.

All were in favor no nays. Motion carried.

11. ADJOURNMENT

8:25 pm

MOTION by Olson seconded by Ponce that the Board of Education adjourn the September 24, 2024 Board of Education Meeting.

All were in favor no nays. Motion carried.

Attest:

Theodore Urbanski, President

Tina Pienta, Secretary

Spring Valley District 99 Expenditure Repo

Printed: 10/4/2024 10:52 AM
Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Education Fund

Regular Programs

10-1110-1100-1	Regular Salaries	1,821,087.00	143,034.76	468,255.51	1,352,831.49	25.71
10-1110-1100-12	Insurance Stipend Salaries	50,600.00	0.00	0.00	50,600.00	0.00
10-1110-1100-58	ESSER Salaries	25,006.00	0.00	24,810.07	195.93	99.22
10-1110-2100-1	Regular TRS	175,135.00	13,686.04	45,117.49	130,017.51	25.76
10-1110-2100-12	Insurance Stipend TRS	1,741.00	0.00	0.00	1,741.00	0.00
10-1110-2100-58	ESSER TRS	2,404.00	0.00	2,403.78	0.22	99.99
10-1110-2101-58	ESSER Federal TRS	2,791.00	0.00	2,789.97	1.03	99.96
10-1110-2110-1	Regular NEC	11,287.00	881.94	2,907.59	8,379.41	25.76
10-1110-2110-12	Insurance Stipend NEC	113.00	0.00	0.00	113.00	0.00
10-1110-2110-58	ESSER NEC	155.00	0.00	154.95	0.05	99.97
10-1110-2120-1	Regular ETHIS/THIS	30,552.00	2,387.50	7,870.60	22,681.40	25.76
10-1110-2120-12	Insurance Stipend EHTIS/THIS	305.00	0.00	0.00	305.00	0.00
10-1110-2120-58	ESSER ETHIS/THIS	420.00	0.00	419.30	0.70	99.83
10-1110-2200-1	Regular Vision Insurance	3,166.00	268.92	771.39	2,394.61	24.36
10-1110-2200-58	ESSER Vision Insurance	14.00	0.00	13.20	0.80	94.29
10-1110-2201-1	Retiree Insurance	9,000.00	694.40	3,152.52	5,847.48	35.03
10-1110-2210-1	Regular Life Insurance	2,731.00	227.92	669.82	2,061.18	24.53
10-1110-2210-58	ESSER Life Insurance	13.00	0.00	12.32	0.68	94.77
10-1110-2220-1	Regular Health Insurance	281,839.00	23,854.04	68,422.95	213,416.05	24.28
10-1110-2220-58	ESSER Health Insurance	1,169.00	0.00	1,168.24	0.76	99.93
10-1110-2230-1	Regular Dental Insurance	23,901.00	2,035.24	5,836.05	18,064.95	24.42
10-1110-2230-58	ESSER Dental Insurance	93.00	0.00	92.80	0.20	99.78
10-1110-3100-25	Title IV Purchased Service	5,700.00	0.00	0.00	5,700.00	0.00
10-1110-3100-58	ESSER Purchased Service	9,717.00	0.00	0.00	9,717.00	0.00
10-1110-3200-1	Regular Purchased Service	20,000.00	172.00	5,633.36	14,366.64	28.17
10-1110-3400-1	Postage	2,500.00	235.59	1,743.59	756.41	69.74
10-1110-4100-1	Regular Supplies	35,000.00	15,023.09	24,978.85	10,021.15	71.37
10-1110-4100-23	TITLE III SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-1110-4100-24	Rural Achievement Supplies	57,462.00	852.72	113,910.61	(56,448.61)	198.24
10-1110-4100-25	Title IV Supplies	1,189.00	2,115.09	4,481.99	(3,292.99)	376.95
10-1110-4100-58	ESSER Supplies	6,894.00	3,099.99	3,162.77	3,731.23	45.88
10-1110-4101-1	Supplies - Middle	1,400.00	0.00	0.00	1,400.00	0.00
10-1110-4102-1	Supplies - Primary	2,800.00	0.00	1,548.40	1,251.60	55.30
10-1110-4200-1	Textbooks	55,596.00	0.00	0.00	55,596.00	0.00
10-1110-4300-1	Other Supplies - Teachers	12,000.00	517.32	1,117.32	10,882.68	9.31
10-1110-4400-1	Art Supplies	1,000.00	379.00	379.00	621.00	37.90
10-1110-4500-1	Vocal Music Supplies	500.00	18.80	18.80	481.20	3.76
10-1110-4600-1	Band Supplies	2,000.00	115.85	115.85	1,884.15	5.79

Spring Valley District 99 Expenditure Repo

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Spring Valley CCSD 99

Education Fund 10							
Fund	10	Education Fund					
Function	1110	Regular Programs					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1110-4700-1	PE Supplies		2,000.00	525.00	525.00	1,475.00	26.25
10-1110-5100-1	Regular Capital Outlay		1,000.00	0.00	0.00	1,000.00	0.00
1110	Regular Programs		2,660,280.00	210,125.21	792,484.09	1,867,795.91	29.79 ** Function
Function 1111							
10-1111-1200-1	Substitute Salary		70,000.00	6,406.40	6,468.90	63,531.10	9.24
10-1111-2110-1	Substitute NEC		200.00	23.25	23.65	176.35	11.83
10-1111-2120-1	Substitute ETHIS		250.00	26.83	27.29	222.71	10.92
1111	Function 1111		70,450.00	6,456.48	6,519.84	63,930.16	9.25 ** Function
Pre-K Programs							
10-1125-1100-16	ECE Salaries		104,086.00	7,668.88	31,230.97	72,855.03	30.00
10-1125-2100-16	ECE TRS		5,508.00	384.14	1,858.39	3,649.61	33.74
10-1125-2110-16	ECE NEC		355.00	24.76	119.76	235.24	33.74
10-1125-2120-16	ECE ETHIS/THIS		961.00	67.02	324.22	636.78	33.74
10-1125-2200-16	ECE Vision Insurance		156.00	13.00	39.00	117.00	25.00
10-1125-2210-16	ECE Life Insurance		191.00	15.40	52.36	138.64	27.41
10-1125-2220-16	ECE Health Insurance		13,802.00	1,154.68	3,464.04	10,337.96	25.10
10-1125-2230-16	ECE Dental Insurance		1,365.00	113.72	341.16	1,023.84	24.99
10-1125-3100-16	ECE Purchased Service		1,207.00	0.00	572.00	635.00	47.39
1125	Pre-K Programs		127,631.00	9,441.60	38,001.90	89,629.10	29.77 ** Function
Special Ed Programs K-12							
10-1200-6101-1	High Roads Tuition		32,000.00	3,972.40	11,896.58	20,103.42	37.18
10-1200-6102-1	MENTA Tuition		35,000.00	2,150.55	2,150.55	32,849.45	6.14
1200	Special Ed Programs K-12		67,000.00	6,122.95	14,047.13	52,952.87	20.97 ** Function
Infant/Toddler (I/T)							
10-1215-1100-1	Life Skills Salaries		171,614.00	14,471.51	45,776.73	125,837.27	26.67
10-1215-2100-1	Life Skills TRS		8,762.00	695.28	2,162.78	6,599.22	24.68
10-1215-2110-1	Life Skills NEC		565.00	44.81	139.36	425.64	24.67
10-1215-2120-1	Life Skills ETHIS/THIS		1,529.00	121.29	377.29	1,151.71	24.68
10-1215-2200-1	Life Skills Vision Insurance		245.00	19.80	64.59	180.41	26.36
10-1215-2210-1	Life Skills Life Insurance		394.00	30.80	106.48	287.52	27.03
10-1215-2220-1	Life Skills Health Insurance		21,771.00	1,752.36	5,716.16	16,054.84	26.26
10-1215-2230-1	Life Skills Dental Insurance		1,717.00	139.20	454.08	1,262.92	26.45
10-1215-4100-1	Life Skills Supplies		2,000.00	248.55	248.55	1,751.45	12.43
1215	Infant/Toddler (I/T)		208,597.00	17,523.60	55,046.02	153,550.98	26.39 ** Function
Cross-Categorical (Cc)							
10-1220-1100-1	CC Primary Salaries		120,110.00	9,726.88	32,704.37	87,405.63	27.23
10-1220-2100-1	CC Primary TRS		8,375.00	650.28	2,196.33	6,178.67	26.22
10-1220-2110-1	CC Primary NEC		540.00	41.92	141.57	398.43	26.22

Spring Valley District 99 Expenditure Repo

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Education Fund 10							
Fund	10	Education Fund					
Function	1220	Cross-Categorical (Cc)					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1220-2120-1		CC Primary ETHIS/THIS	1,461.00	113.42	383.17	1,077.83	26.23
10-1220-2200-1		CC Primary Vision Insurance	159.00	13.20	39.60	119.40	24.91
10-1220-2210-1		CC Primary Life Insurance	296.00	24.64	71.40	224.60	24.12
10-1220-2220-1		CC Primary Health Insurance	14,121.00	1,168.24	3,504.72	10,616.28	24.82
10-1220-2230-1		CC Primary Dental Insurance	1,114.00	92.80	278.40	835.60	24.99
1220	Cross-Categorical (Cc)		146,176.00	11,831.38	39,319.56	106,856.44	26.90 ** Function
Function 1221							
10-1221-1100-1		CC Middle Salaries	172,312.00	14,014.02	46,678.11	125,633.89	27.09
10-1221-2100-1		CC Middle TRS	10,557.00	822.76	2,740.46	7,816.54	25.96
10-1221-2110-1		CC Middle NEC	681.00	53.02	176.62	504.38	25.94
10-1221-2120-1		CC Middle ETHIS/THIS	1,842.00	143.52	478.02	1,363.98	25.95
10-1221-2200-1		CC Middle Vision Insurance	353.00	29.36	85.87	267.13	24.33
10-1221-2210-1		CC Middle Life Insurance	369.00	30.80	90.35	278.65	24.49
10-1221-2220-1		CC Middle Health Insurance	31,598.00	2,615.36	7,650.95	23,947.05	24.21
10-1221-2230-1		CC Middle Dental Insurance	2,513.00	209.34	612.52	1,900.48	24.37
1221	Function 1221		220,225.00	17,918.18	58,512.90	161,712.10	26.57 ** Function
Function 1222							
10-1222-1100-1		CC JH Salaries	158,051.00	12,600.54	41,345.28	116,705.72	26.16
10-1222-2100-1		CC JH TRS	12,896.00	1,009.88	3,301.98	9,594.02	25.60
10-1222-2110-1		CC JH NEC	832.00	65.08	212.78	619.22	25.57
10-1222-2120-1		CC JH ETHIS/THIS	2,250.00	176.16	576.01	1,673.99	25.60
10-1222-2200-1		CC JH Vision Insurance	159.00	13.20	39.60	119.40	24.91
10-1222-2210-1		CC JH Life Insurance	222.00	18.48	55.44	166.56	24.97
10-1222-2220-1		CC JH Health Insurance	14,121.00	1,168.24	3,504.72	10,616.28	24.82
10-1222-2230-1		CC JH Dental Insurance	1,114.00	92.80	278.40	835.60	24.99
1222	Function 1222		189,645.00	15,144.38	49,314.21	140,330.79	26.00 ** Function
Special Education Programs Pre-K							
10-1225-1100-1		Pre School Salary	17,710.00	1,002.06	9,189.88	8,520.12	51.89
10-1225-2100-1		Pre School TRS	579.00	0.00	578.85	0.15	99.97
10-1225-2110-1		Pre School NEC	38.00	0.00	37.30	0.70	98.16
10-1225-2120-1		Pre School ETHIS/THIS	101.00	0.00	100.95	0.05	99.95
10-1225-2210-1		Pre School Life Insurance	44.00	3.08	15.40	28.60	35.00
10-1225-4100-1		Pre School Supplies	200.00	0.00	0.00	200.00	0.00
1225	Special Education Programs Pre-K		18,672.00	1,005.14	9,922.38	8,749.62	53.14 ** Function
Remedial and Supplemental Programs K-12							
10-1250-1100-26		Title I Salary	119,993.00	9,171.08	32,867.36	87,125.64	27.39
10-1250-2100-26		Title I TRS	11,868.00	907.04	3,250.61	8,617.39	27.39
10-1250-2101-26		Title I Federal TRS	13,696.00	1,042.08	3,795.69	9,900.31	27.71

Spring Valley District 99 Expenditure Repo

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Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1250	Remedial and Supplemental Programs K-12				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1250-2110-26	Title I NEC	765.00	58.44	209.43	555.57	27.38
10-1250-2120-26	Title I ETHIS/THIS	2,072.00	158.24	567.07	1,504.93	27.37
10-1250-2210-26	Title I Life Insurance	148.00	12.32	36.96	111.04	24.97
10-1250-3100-26	Title I Purchased Service	21,076.00	4,380.00	14,270.94	6,805.06	67.71
10-1250-4100-26	Title I Supplies	14,036.00	1,609.88	14,560.74	(524.74)	103.74
1250	Remedial and Supplemental Programs K-12	183,654.00	17,339.08	69,558.80	114,095.20	37.87
						** Function
Interscholastic Programs						
10-1500-1100-1	Extracurricular Salaries	75,000.00	258.70	905.44	74,094.56	1.21
10-1500-2100-1	Extracurricular TRS	5,000.00	0.00	0.00	5,000.00	0.00
10-1500-2110-1	Extracurricular NEC	350.00	0.00	0.00	350.00	0.00
10-1500-2120-1	Extracurricular ETHIS/THIS	900.00	0.00	0.00	900.00	0.00
10-1500-3100-1	Extracurricular Purchased Service	20,000.00	2,511.12	2,931.12	17,068.88	14.66
10-1500-4100-1	Extracurricular Supplies	10,000.00	1,049.45	1,892.46	8,107.54	18.92
10-1500-6100-1	Extracurricular Fees	3,500.00	617.00	617.00	2,883.00	17.63
1500	Interscholastic Programs	114,750.00	4,436.27	6,346.02	108,403.98	5.53
						** Function
Bilingual Programs						
10-1800-1100-38	Bi-Lingual Salaries	139,689.00	11,390.68	34,476.79	105,212.21	24.68
10-1800-2100-38	Bi-Lingual TRS	9,464.00	736.74	2,464.59	6,999.41	26.04
10-1800-2110-38	Bi-Lingual NEC	610.00	47.48	158.83	451.17	26.04
10-1800-2120-38	Bi-Lingual ETHIS/THIS	1,651.00	128.52	429.97	1,221.03	26.04
10-1800-2200-38	Bi-Lingual Vision Insurance	225.00	19.80	46.20	178.80	20.53
10-1800-2210-38	Bi-Lingual Life Insurance	283.00	24.64	61.60	221.40	21.77
10-1800-2220-38	Bi-Lingual Health Insurance	20,013.00	1,752.36	4,088.84	15,924.16	20.43
10-1800-2230-38	Bi-Lingual Dental Insurance	1,578.00	139.20	324.80	1,253.20	20.58
10-1800-4100-38	Bi-Lingual Supplies	200.00	0.00	0.00	200.00	0.00
1800	Bilingual Programs	173,713.00	14,239.42	42,051.62	131,661.38	24.21
						** Function
Guidance Services						
10-2120-1100-1	Guidance Salary	126,551.00	10,715.16	24,756.44	101,794.56	19.56
10-2120-1100-58	ESSER Guidance Salary	10,934.00	0.00	10,933.87	0.13	100.00
10-2120-2100-1	Guidance TRS	12,516.00	1,059.74	2,448.44	10,067.56	19.56
10-2120-2100-58	ESSER Guidance TRS	1,082.00	0.00	1,081.35	0.65	99.94
10-2120-2101-58	ESSER Guidance Federal TRS	1,274.00	0.00	0.00	1,274.00	0.00
10-2120-2110-1	Guidance NEC	807.00	68.30	157.80	649.20	19.55
10-2120-2110-58	ESSER Guidance NEC	70.00	0.00	69.70	0.30	99.57
10-2120-2120-1	Guidance ETHIS/THIS	2,184.00	184.88	427.13	1,756.87	19.56
10-2120-2120-58	ESSER Guidance ETHIS/THIS	189.00	0.00	188.65	0.35	99.81
10-2120-2200-1	Guidance Vision Insurance	132.00	13.00	32.80	99.20	24.85
10-2120-2210-1	Guidance Life Insurance	136.00	12.32	24.64	111.36	18.12
10-2120-2210-58	ESSER Guidance Life Insurance	13.00	0.00	12.32	0.68	94.77

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Education Fund 10							
Fund	10	Education Fund					
Function	2120	Guidance Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2120-2220-1		Guidance Health Insurance	11,571.00	1,154.68	2,906.32	8,664.68	25.12
10-2120-2230-1		Guidance Dental Insurance	1,121.00	113.72	280.08	840.92	24.98
2120	Guidance Services		168,580.00	13,321.80	43,319.54	125,260.46	25.70 ** Function
Health Services							
10-2130-1100-1		Nurse Salary	0.00	2,806.16	9,345.53	(9,345.53)	0.00
10-2130-2210-1		Nurse Life Insurance	74.00	6.16	18.48	55.52	24.97
10-2130-3100-1		Nurse Purchased Service	300.00	0.00	0.00	300.00	0.00
10-2130-4100-1		Nurse Supplies	2,000.00	591.95	591.95	1,408.05	29.60
2130	Health Services		2,374.00	3,404.27	9,955.96	(7,581.96)	419.37 ** Function
Speech Pathology/Audio Services							
10-2150-1100-1		Speech Salary	122,156.00	9,510.70	31,804.39	90,351.61	26.04
10-2150-2100-1		Speech TRS	12,082.00	940.62	3,145.47	8,936.53	26.03
10-2150-2110-1		Speech NEC	779.00	60.62	202.72	576.28	26.02
10-2150-2120-1		Speech ETHIS/THIS	2,108.00	164.10	548.75	1,559.25	26.03
10-2150-2200-1		Speech Vision Insurance	139.00	6.60	19.80	119.20	14.24
10-2150-2210-1		Speech Life Insurance	148.00	12.32	36.96	111.04	24.97
10-2150-2220-1		Speech Health Insurance	12,369.00	584.12	1,752.36	10,616.64	14.17
10-2150-2230-1		Speech Dental Insurance	975.00	46.40	139.20	835.80	14.28
10-2150-4100-26		Title I Speech Supplies	298.00	0.00	0.00	298.00	0.00
10-2150-6100-1		Speech Dues & Fees	500.00	0.00	0.00	500.00	0.00
2150	Speech Pathology/Audio Services		151,554.00	11,325.48	37,649.65	113,904.35	24.84 ** Function
Improvement of Instruction Serv							
10-2210-2300-20		Title II Tuition Reimbursement	13,500.00	0.00	5,620.00	7,880.00	41.63
10-2210-3100-20		Title II Staff Development	9,700.00	0.00	399.00	9,301.00	4.11
10-2210-3100-25		Title IV Staff Development	1,500.00	0.00	0.00	1,500.00	0.00
2210	Improvement of Instruction Serv		24,700.00	0.00	6,019.00	18,681.00	24.37 ** Function
Educational Media Services							
10-2220-1100-1		Library Salaries	80,172.00	6,482.24	21,590.51	58,581.49	26.93
10-2220-1101-1		Summer Library Salaries	1,000.00	571.90	936.86	63.14	93.69
10-2220-2100-1		Library TRS	5,194.00	404.78	1,348.23	3,845.77	25.96
10-2220-2110-1		Library NEC	335.00	26.08	86.88	248.12	25.93
10-2220-2120-1		Library ETHIS/THIS	906.00	70.62	235.22	670.78	25.96
10-2220-2200-1		Library Vision Insurance	236.00	19.60	58.80	177.20	24.92
10-2220-2210-1		Library Life Insurance	148.00	12.32	36.96	111.04	24.97
10-2220-2220-1		Library Health Insurance	20,863.00	1,738.80	5,216.40	15,646.60	25.00
10-2220-2230-1		Library Dental Insurance	1,922.00	160.12	480.36	1,441.64	24.99
10-2220-3100-1		Library Software Services	1,500.00	897.46	1,147.46	352.54	76.50
10-2220-3300-1		Library Travel	50.00	0.00	0.00	50.00	0.00

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Education Fund 10							
Fund	10	Education Fund					
Function	2220	Educational Media Services					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-2220-4100-1	Library Supplies	10,000.00	124.91	291.60	9,708.40	2.92	
10-2220-4100-25	Title IV Library Supplies	944.00	1,397.43	1,397.43	(453.43)	148.03	
10-2220-4105-1	Accelerated Reader Supplies	4,600.00	0.00	0.00	4,600.00	0.00	
10-2220-6100-1	Library Dues & Fees	10.00	0.00	0.00	10.00	0.00	
2220 Educational Media Services		127,880.00	11,906.26	32,826.71	95,053.29	25.67	** Function
Service Area Direction							
10-2221-3100-1	Computer Purchased Service	15,000.00	0.00	0.00	15,000.00	0.00	
10-2221-3250-1	Tech Lease Payment	49,059.00	49,058.49	49,058.49	0.51	100.00	
10-2221-4100-1	Computer Supplies	60,000.00	735.00	9,101.34	50,898.66	15.17	
10-2221-4200-1	Computer Software	32,000.00	0.00	7,920.00	24,080.00	24.75	
10-2221-5100-1	Computer Capital Outlay	30,000.00	0.00	8,753.03	21,246.97	29.18	
2221 Service Area Direction		186,059.00	49,793.49	74,832.86	111,226.14	40.22	** Function
Audio-Visual Services							
10-2223-1100-1	Tech Specialist Salary	94,578.00	7,275.20	25,463.20	69,114.80	26.92	
10-2223-2200-1	Tech Specialist Vision Insurance	233.00	19.36	58.08	174.92	24.93	
10-2223-2210-1	Tech Specialist Life Insurance	74.00	6.16	18.48	55.52	24.97	
10-2223-2220-1	Tech Specialist Health Insurance	20,544.00	1,725.24	5,175.72	15,368.28	25.19	
10-2223-2230-1	Teach Specialist Dental Insurance	2,173.00	181.04	543.12	1,629.88	24.99	
2223 Audio-Visual Services		117,602.00	9,207.00	31,258.60	86,343.40	26.58	** Function
Computer-Assisted Inst							
10-2225-1100-1	Tech Coordinator Salary	57,324.00	4,486.40	15,702.40	41,621.60	27.39	
10-2225-2200-1	Tech Coordinator Vision Insurance	119.00	9.90	29.70	89.30	24.96	
10-2225-2210-1	Tech Coordinator Life Insurance	74.00	6.16	18.48	55.52	24.97	
10-2225-2220-1	Tech Coordinator Health Insurance	10,456.00	875.82	2,627.46	7,828.54	25.13	
10-2225-2230-1	Tech Coordinator Dental Insurance	999.00	83.18	249.54	749.46	24.98	
2225 Computer-Assisted Inst		68,972.00	5,461.46	18,627.58	50,344.42	27.01	** Function
Assessment/Testing							
10-2230-3100-26	Title I Testing Purchased Service	3,850.00	3,648.00	3,648.00	202.00	94.75	
2230 Assessment/Testing		3,850.00	3,648.00	3,648.00	202.00	94.75	** Function
Board of Education Services							
10-2310-1100-1	Board Secretary Salary	1,800.00	138.46	484.61	1,315.39	26.92	
10-2310-1101-1	Board Treasurer Salary	1,800.00	138.46	484.61	1,315.39	26.92	
10-2310-3170-1	Board Audit Services	11,800.00	3,500.00	11,800.00	0.00	100.00	
10-2310-3180-1	Board Legal Services	1,300.00	132.50	397.50	902.50	30.58	
10-2310-3300-1	Board Travel	9,000.00	0.00	0.00	9,000.00	0.00	
10-2310-3500-1	Board Legal Advertising	1,500.00	84.25	84.25	1,415.75	5.62	
10-2310-3800-1	Board Bond Insurance	4,500.00	124.00	124.00	4,376.00	2.76	
10-2310-3900-1	Board Other Purchased Service	50,000.00	534.50	7,669.19	42,330.81	15.34	

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Education Fund 10							
Fund	10	Education Fund					
Function	2310	Board of Education Services					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2310-4100-1	Board Supplies		6,000.00	589.29	1,224.09	4,775.91	20.40
10-2310-6100-1	Board Dues & Fees		19,000.00	0.00	737.60	18,262.40	3.88
2310	Board of Education Services		106,700.00	5,241.46	23,005.85	83,694.15	21.56 ** Function
Executive Admin Services							
10-2320-1100-1	Superintendent Salary		133,013.00	11,000.94	38,503.29	94,509.71	28.95
10-2320-1101-1	Sup` t Secretary Salary		52,578.00	4,429.01	15,501.53	37,076.47	29.48
10-2320-2100-1	Superintendent TRS		14,145.00	1,088.00	3,808.00	10,337.00	26.92
10-2320-2110-1	Superintendent NEC		912.00	70.12	245.42	666.58	26.91
10-2320-2120-1	Superintendent ETHIS/THIS		2,468.00	189.80	664.30	1,803.70	26.92
10-2320-2200-1	Sup` t & Secretary Vision Insurance		233.00	19.36	58.08	174.92	24.93
10-2320-2210-1	Sup` t & Secretary Life Insurance		296.00	24.62	73.86	222.14	24.95
10-2320-2220-1	Sup` t & Secretary Health Insurance		20,544.00	1,725.24	5,175.72	15,368.28	25.19
10-2320-2230-1	Sup` t & Secretary Dental Insurance		2,173.00	181.04	543.12	1,629.88	24.99
10-2320-3300-1	Sup` t & Secretary Travel		500.00	0.00	0.00	500.00	0.00
10-2320-4100-1	Superintendent Office Supply		200.00	0.00	220.71	(20.71)	110.36
10-2320-6100-1	Superintendent Dues & Fees		1,500.00	0.00	1,380.09	119.91	92.01
2320	Executive Admin Services		228,562.00	18,728.13	66,174.12	162,387.88	28.95 ** Function
Office Of Principal Serv							
10-2410-1100-1	Principal Salary		164,290.00	13,594.43	47,142.38	117,147.62	28.69
10-2410-1101-1	Princ Secretary Salary		71,436.00	5,963.81	20,896.26	50,539.74	29.25
10-2410-2100-1	Principal TRS		17,436.00	1,370.10	4,751.99	12,684.01	27.25
10-2410-2110-1	Principal NEC		1,124.00	88.30	306.25	817.75	27.25
10-2410-2120-1	Principal ETHIS/THIS		3,042.00	239.00	828.95	2,213.05	27.25
10-2410-2200-1	Princ & Secretary Vision Insurance		544.00	45.32	135.96	408.04	24.99
10-2410-2210-1	Princ & Secretary Life Insurance		591.00	49.24	147.72	443.28	24.99
10-2410-2220-1	Princ & Secretary Health Insurance		48,148.00	4,034.60	12,103.80	36,044.20	25.14
10-2410-2230-1	Princ & Secretary Dental Insurance		4,902.00	408.48	1,225.44	3,676.56	25.00
10-2410-3300-1	Princ & Secretary Travel		300.00	0.00	0.00	300.00	0.00
10-2410-4100-1	Principal Supplies		500.00	0.00	361.89	138.11	72.38
10-2410-6100-1	Principal Dues & Fees		750.00	0.00	750.87	(0.87)	100.12
2410	Office Of Principal Serv		313,063.00	25,793.28	88,651.51	224,411.49	28.32 ** Function
Fiscal Services							
10-2520-1100-1	Bookkeeper Salary		56,156.00	4,627.32	16,195.62	39,960.38	28.84
10-2520-2200-1	Bookkeeper Vision Insurance		119.00	9.88	29.64	89.36	24.91
10-2520-2210-1	Bookkeeper Life Insurance		74.00	6.16	18.48	55.52	24.97
10-2520-2220-1	Bookkeeper Health Insurance		10,455.00	875.82	2,627.46	7,827.54	25.13
10-2520-2230-1	Bookkeeper Dental Insurance		999.00	83.18	249.54	749.46	24.98
10-2520-3100-1	Bookkeeper Purchased Service		10,500.00	0.00	0.00	10,500.00	0.00
10-2520-4100-1	Bookkeeper Supplies		400.00	0.00	249.89	150.11	62.47

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Education Fund 10						
Fund	10	Education Fund				
Function	2520	Fiscal Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
2520	Fiscal Services	78,703.00	5,602.36	19,370.63	59,332.37	24.61 ** Function
Food Services						
10-2560-1100-1	Food Service Salaries	100,760.00	8,191.14	25,827.99	74,932.01	25.63
10-2560-1200-1	Food Service Substitute	4,000.00	397.32	397.32	3,602.68	9.93
10-2560-2200-1	Food Service Vision Insurance	159.00	13.20	39.60	119.40	24.91
10-2560-2210-1	Food Service Life Insurance	222.00	18.48	55.44	166.56	24.97
10-2560-2220-1	Food Service Health Insurance	14,121.00	1,168.24	3,504.72	10,616.28	24.82
10-2560-2230-1	Food Service Dental Insurance	1,114.00	92.80	278.40	835.60	24.99
10-2560-4100-1	Food Supplies	105,000.00	11,843.34	15,029.95	89,970.05	14.31
10-2560-4101-1	Milk	35,000.00	3,564.38	3,806.85	31,193.15	10.88
10-2560-4100-16	ECE Supplies	900.00	479.63	479.63	420.37	53.29
10-2560-4200-1	Non-Food Supplies	5,200.00	623.22	623.22	4,576.78	11.99
10-2560-6100-1	Food Service Dues	100.00	0.00	0.00	100.00	0.00
2560	Food Services	266,576.00	26,391.75	50,043.12	216,532.88	18.77 ** Function
Internal Services						
10-2570-3250-1	Copy Machine Rental	20,000.00	1,828.24	4,847.12	15,152.88	24.24
10-2570-4100-1	Internal Supplies	500.00	0.00	0.00	500.00	0.00
2570	Internal Services	20,500.00	1,828.24	4,847.12	15,652.88	23.64 ** Function
Community Services						
10-3000-1100-58	ESSER Family Night Salaries	0.00	0.00	0.00	0.00	0.00
10-3000-2100-58	ESSER Family Night TRS	0.00	0.00	0.00	0.00	0.00
10-3000-2101-58	ESSER Family Night Federal TRS	0.00	0.00	0.00	0.00	0.00
10-3000-2110-58	ESSER Family Night NEC	0.00	0.00	0.00	0.00	0.00
10-3000-2120-58	ESSER Family Night ETHIS/THIS	0.00	0.00	0.00	0.00	0.00
10-3000-4100-16	ECE Supplies	100.00	0.00	0.00	100.00	0.00
10-3000-4100-26	Title I Reading Night Supplies	300.00	0.00	0.00	300.00	0.00
10-3000-4100-58	ESSER Family Night Supplies	0.00	0.00	0.00	0.00	0.00
3000	Community Services	400.00	0.00	0.00	400.00	0.00 ** Function
Nonprogrammed Charges						
10-4000-3100-20	Title II Professional Development	3,500.00	0.00	3,500.00	0.00	100.00
4000	Nonprogrammed Charges	3,500.00	0.00	3,500.00	0.00	100.00 ** Function
Payments Sp Ed Programs						
10-4120-3100-1	BMP Joint Agreement Assessment	417,397.00	90,018.00	194,367.00	223,030.00	46.57
10-4120-3400-1	Vision & Hearing Services	7,500.00	0.00	0.00	7,500.00	0.00
10-4120-6700-1	Spec Ed Tuition - Other Schools	40,000.00	4,200.00	8,400.00	31,600.00	21.00
4120	Payments Sp Ed Programs	464,897.00	94,218.00	202,767.00	262,130.00	43.62 ** Function
Other Interest on Short-Term Debt						

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Education Fund 10							
Fund	10	Education Fund					
Function	5150	Other Interest on Short-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
10-5150-6100	Interest on Bonds	179,278.00	0.00	0.00	179,278.00	0.00	
5150	Other Interest on Short-Term Debt	179,278.00	0.00	0.00	179,278.00	0.00	** Function
10	Education Fund	6,694,543.00	617,454.67	1,897,621.72	4,796,921.28	28.35	* Fund
10	Education Fund	6,694,543.00	617,454.67	1,897,621.72	4,796,921.28	28.35	Fund

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Oper, Build, & Maint Fund 20						
Fund	20	Oper, Build, & Maint Fund				
Function	2530	Facilities Acqu Const Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Oper, Build, & Maint Fund						
Facilities Acqu Const Services						
20-2530-3100-58	ESSER Construction Services	870,217.00	446,377.33	686,352.83	183,864.17	78.87
20-2530-5100-58	ESSER Construction Services	9,667.00	0.00	9,666.83	0.17	100.00
2530	Facilities Acqu Const Services	879,884.00	446,377.33	696,019.66	183,864.34	79.10 ** Function
Oper and Maint of Plant Services						
20-2540-1100-1	Custodian Salaries	169,631.00	14,018.03	47,288.52	122,342.48	27.88
20-2540-1101-1	Summer Custodian Salaries	26,500.00	617.05	26,550.05	(50.05)	100.19
20-2540-2200-1	Custodian Vision Insurance	353.00	29.36	94.47	258.53	26.76
20-2540-2210-1	Custodian Life Insurance	296.00	24.64	84.51	211.49	28.55
20-2540-2220-1	Custodian Health Insurance	31,589.00	2,615.36	8,411.22	23,177.78	26.63
20-2540-2230-1	Custodian Dental Insurance	2,513.00	209.34	676.43	1,836.57	26.92
20-2540-3100-1	Telephone & Internet	17,000.00	1,942.47	5,508.00	11,492.00	32.40
20-2540-3200-1	Grounds Upkeep Services	25,000.00	2,381.79	18,290.37	6,709.63	73.16
20-2540-3201-1	Building Upkeep Services	400,000.00	273.57	356,338.83	43,661.17	89.08
20-2540-3202-1	Equipment Upkeep Services	25,000.00	10,883.19	13,205.19	11,794.81	52.82
20-2540-3700-1	Water	10,000.00	828.57	1,624.74	8,375.26	16.25
20-2540-4100-1	Building Supply	40,000.00	2,765.44	9,053.16	30,946.84	22.63
20-2540-4605-1	Gas	17,000.00	0.00	0.00	17,000.00	0.00
20-2540-4606-1	Electricity	90,000.00	0.00	16,866.54	73,133.46	18.74
20-2540-5100-1	Building Capital Outlay	2,500.00	2,109.00	2,109.00	391.00	84.36
2540	Oper and Maint of Plant Services	857,382.00	38,697.81	506,101.03	351,280.97	59.03 ** Function
20	Oper, Build, & Maint Fund	1,737,266.00	485,075.14	1,202,120.69	535,145.31	69.20 * Fund
20	Oper, Build, & Maint Fund	1,737,266.00	485,075.14	1,202,120.69	535,145.31	69.20 Fund

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Debt Service Fund or Fund Group 30							
Fund	30	Debt Service Fund or Fund Group					
Function	5200	Debt Service - Interest on Long-Term Debt					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Debt Service Fund or Fund Group							
Debt Service - Interest on Long-Term Debt							
30-5200-6000-1	Interest on Bonds	50,700.00	0.00	0.00	50,700.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	50,700.00	0.00	0.00	50,700.00	0.00	** Function
Teachers/Employees Orders							
30-5300-6000-1	Principal on Bonds	470,000.00	0.00	0.00	470,000.00	0.00	
5300	Teachers/Employees Orders	470,000.00	0.00	0.00	470,000.00	0.00	** Function
30	Debt Service Fund or Fund Group	520,700.00	0.00	0.00	520,700.00	0.00	* Fund
30	Debt Service Fund or Fund Group	520,700.00	0.00	0.00	520,700.00	0.00	Fund

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Transportation Fund 40						
Fund	40	Transportation Fund				
Function	2550	Pupil Transportation Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Transportation Fund

Pupil Transportation Services

40-2550-3100-16	ECE Transportation	110,000.00	2,713.28	2,713.28	107,286.72	2.47	
40-2550-3310-1	Spec Ed Transportation	190,000.00	13,061.35	18,602.64	171,397.36	9.79	
40-2550-3311-1	Regular Transportation	165,000.00	10,683.25	10,683.25	154,316.75	6.47	
40-2550-3312-1	Extracurricular Transportation	23,000.00	1,188.60	1,188.60	21,811.40	5.17	
40-2550-3313-1	Field Trip Transportation	16,000.00	0.00	0.00	16,000.00	0.00	
40-2550-3313-25	Title IV Field Trip Transportation	2,420.00	0.00	0.00	2,420.00	0.00	
40-2550-4100-1	Transportation Supplies	25,000.00	1,246.68	1,723.80	23,276.20	6.90	
2550	Pupil Transportation Services	531,420.00	28,893.16	34,911.57	496,508.43	6.57	** Function
40	Transportation Fund	531,420.00	28,893.16	34,911.57	496,508.43	6.57	* Fund
40	Transportation Fund	531,420.00	28,893.16	34,911.57	496,508.43	6.57	Fund

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

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

Regular Programs

50-1110-2120-1	Regular IMRF	4,391.00	362.92	930.02	3,460.98	21.18	
50-1110-2120-12	Insurance Stipend IMRF	2,525.00	0.00	0.00	2,525.00	0.00	
50-1110-2120-58	ESSER IMRF	54.00	0.00	38.63	15.37	71.54	
50-1110-2130-1	Regular FICA	4,306.00	362.92	961.83	3,344.17	22.34	
50-1110-2130-12	Insurance Stipend FICA	2,525.00	0.00	0.00	2,525.00	0.00	
50-1110-2130-58	ESSER FICA	54.00	0.00	0.00	54.00	0.00	
50-1110-2140-1	Regular Medicare	25,677.00	1,937.24	6,428.69	19,248.31	25.04	
50-1110-2140-12	Insurance Stipend Medicare	256.00	0.00	0.00	256.00	0.00	
50-1110-2140-58	ESSER Medicare	353.00	0.00	346.60	6.40	98.19	
1110 Regular Programs		40,141.00	2,663.08	8,705.77	31,435.23	21.69	** Function

Function 1111

50-1111-2130-1	Substitutue FICA	1,000.00	129.97	129.97	870.03	13.00	
50-1111-2140-1	Substitute Medicare	1,000.00	68.27	69.18	930.82	6.92	
1111 Function 1111		2,000.00	198.24	199.15	1,800.85	9.96	** Function

Pre-K Programs

50-1125-2120-16	ECE IMRF	3,772.00	289.54	951.74	2,820.26	25.23	
50-1125-2130-16	ECE FICA	3,703.00	289.54	951.74	2,751.26	25.70	
50-1125-2140-16	ECE Medicare	808.00	46.98	244.45	563.55	30.25	
1125 Pre-K Programs		8,283.00	626.06	2,147.93	6,135.07	25.93	** Function

Infant/Toddler (I/T)

50-1215-2120-1	Life Skills IMRF	6,701.00	578.46	1,884.22	4,816.78	28.12	
50-1215-2130-1	Life Skills FICA	6,925.00	578.46	2,232.39	4,692.61	32.24	
50-1215-2140-1	Life Skills Medicare	1,285.00	101.94	317.14	967.86	24.68	
1215 Infant/Toddler (I/T)		14,911.00	1,258.86	4,433.75	10,477.25	29.73	** Function

Cross-Categorical (Cc)

50-1220-2120-1	CC Primary IMRF	3,151.00	241.10	803.03	2,347.97	25.48	
50-1220-2130-1	CC Primary FICA	3,094.00	241.10	906.74	2,187.26	29.31	
50-1220-2140-1	CC Primary Medicare	1,228.00	95.34	321.99	906.01	26.22	
1220 Cross-Categorical (Cc)		7,473.00	577.54	2,031.76	5,441.24	27.19	** Function

Function 1221

50-1221-2120-1	CC Middle IMRF	5,694.00	435.66	1,451.11	4,242.89	25.48	
50-1221-2130-1	CC Middle FICA	5,590.00	412.28	1,381.01	4,208.99	24.71	
50-1221-2140-1	CC Middle Medicare	1,548.00	120.62	401.77	1,146.23	25.95	
1221 Function 1221		12,832.00	968.56	3,233.89	9,598.11	25.20	** Function

Function 1222

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I.M.R.F./Soc. Sec. Fund 50							
Fund	50	I.M.R.F./Soc. Sec. Fund					
Function	1222	Function 1222					
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-1222-2120-1	CC JH IMRF		2,389.00	182.80	608.80	1,780.20	25.48
50-1222-2130-1	CC JH FICA		2,346.00	182.80	608.80	1,737.20	25.95
50-1222-2140-1	CC JH Medicare		1,891.00	148.06	484.11	1,406.89	25.60
1222	Function 1222		6,626.00	513.66	1,701.71	4,924.29	25.68 ** Function
<u>Special Education Programs Pre-K</u>							
50-1225-2120-1	Pre School IMRF		1,002.00	76.66	255.26	746.74	25.48
50-1225-2130-1	Pre School FICA		984.00	76.66	255.26	728.74	25.94
50-1225-2140-1	Pre School Medicare		85.00	0.00	84.85	0.15	99.82
1225	Special Education Programs Pre-K		2,071.00	153.32	595.37	1,475.63	28.75 ** Function
<u>Remedial and Supplemental Programs K-12</u>							
50-1250-2140-26	Title I Medicare		1,741.00	130.10	467.94	1,273.06	26.88
1250	Remedial and Supplemental Programs K-12		1,741.00	130.10	467.94	1,273.06	26.88 ** Function
<u>Interscholastic Programs</u>							
50-1500-2120-1	Extracurricular IMRF		300.00	0.00	0.00	300.00	0.00
50-1500-2130-1	Extracurricular FICA		1,400.00	0.00	0.00	1,400.00	0.00
50-1500-2140-1	Extracurricular Medicare		800.00	0.00	0.00	800.00	0.00
1500	Interscholastic Programs		2,500.00	0.00	0.00	2,500.00	0.00 ** Function
<u>Bilingual Programs</u>							
50-1800-2120-38	Bi-Lingual IMRF		3,668.00	301.52	731.12	2,936.88	19.93
50-1800-2130-38	Bi-Lingual FICA		3,596.00	301.52	731.12	2,864.88	20.33
50-1800-2140-38	Bi-Lingual Meciare		1,388.00	108.02	361.37	1,026.63	26.04
1800	Bilingual Programs		8,652.00	711.06	1,823.61	6,828.39	21.08 ** Function
<u>Guidance Services</u>							
50-2120-2140-1	Guidance Medicare		1,835.00	146.02	339.98	1,495.02	18.53
50-2120-2140-58	ESSER Guidance Medicare		159.00	0.00	158.55	0.45	99.72
2120	Guidance Services		1,994.00	146.02	498.53	1,495.47	25.00 ** Function
<u>Health Services</u>							
50-2130-2120-1	Nurse IMRF		2,806.00	214.68	714.93	2,091.07	25.48
50-2130-2130-1	Nurse FICA		2,755.00	214.68	714.93	2,040.07	25.95
2130	Health Services		5,561.00	429.36	1,429.86	4,131.14	25.71 ** Function
<u>Speech Pathology/Audio Services</u>							
50-2150-2140-1	Speech Medicare		1,772.00	137.12	459.21	1,312.79	25.91
2150	Speech Pathology/Audio Services		1,772.00	137.12	459.21	1,312.79	25.91 ** Function
<u>Educational Media Services</u>							
50-2220-2120-1	Library IMRF		2,389.00	226.55	680.48	1,708.52	28.48
50-2220-2130-1	Library FICA		2,346.00	226.55	680.48	1,665.52	29.01

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	2220	Educational Media Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-2220-2140-1	Library Medicare	762.00	50.00	169.62	592.38	22.26
2220	Educational Media Services	5,497.00	503.10	1,530.58	3,966.42	27.84
** Function						
Audio-Visual Services						
50-2223-2120-1	Tech Specialist IMRF	7,368.00	556.56	1,947.96	5,420.04	26.44
50-2223-2130-1	Tech Specialist FICA	7,236.00	556.56	1,947.96	5,288.04	26.92
2223	Audio-Visual Services	14,604.00	1,113.12	3,895.92	10,708.08	26.68
** Function						
Computer-Assisted Inst						
50-2225-2120-1	Tech Coordinator IMRF	4,544.00	343.20	1,201.20	3,342.80	26.43
50-2225-2130-1	Tech Coordinator FICA	4,462.00	317.82	1,125.06	3,336.94	25.21
2225	Computer-Assisted Inst	9,006.00	661.02	2,326.26	6,679.74	25.83
** Function						
Board of Education Services						
50-2310-2130-1	Board FICA	276.00	10.60	37.10	238.90	13.44
2310	Board of Education Services	276.00	10.60	37.10	238.90	13.44
** Function						
Executive Admin Services						
50-2320-2120-1	Sup` t Secretary IMRF	4,486.00	349.42	1,222.97	3,263.03	27.26
50-2320-2130-1	Sup` t Secretary FICA	4,405.00	349.42	1,222.97	3,182.03	27.76
50-2320-2140-1	Superintendent Medicare	2,074.00	157.70	554.18	1,519.82	26.72
2320	Executive Admin Services	10,965.00	856.54	3,000.12	7,964.88	27.36
** Function						
Office Of Principal Serv						
50-2410-2120-1	Princ Secretary IMRF	6,033.00	456.24	1,598.57	4,434.43	26.50
50-2410-2130-1	Princ Secretary FICA	5,924.00	456.24	1,598.57	4,325.43	26.98
50-2410-2140-1	Principal Medicare	2,557.00	200.88	696.72	1,860.28	27.25
2410	Office Of Principal Serv	14,514.00	1,113.36	3,893.86	10,620.14	26.83
** Function						
Fiscal Services						
50-2520-2120-1	Bookkeeper IMRF	4,687.00	353.98	1,238.93	3,448.07	26.43
50-2520-2130-1	Bookkeeper FICA	4,602.00	328.62	1,162.85	3,439.15	25.27
2520	Fiscal Services	9,289.00	682.60	2,401.78	6,887.22	25.86
** Function						
Oper and Maint of Plant Services						
50-2540-2120-1	Custodian IMRF	13,996.00	1,065.46	4,034.66	9,961.34	28.83
50-2540-2130-1	Custodian FICA	13,742.00	1,080.10	5,046.68	8,695.32	36.72
2540	Oper and Maint of Plant Services	27,738.00	2,145.56	9,081.34	18,656.66	32.74
** Function						
Food Services						
50-2560-2120-1	Food Service IMRF	7,277.00	574.00	1,923.20	5,353.80	26.43
50-2560-2130-1	Food Service FICA	7,862.00	657.01	2,006.21	5,855.79	25.52
2560	Food Services	15,139.00	1,231.01	3,929.41	11,209.59	25.96
** Function						

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	3000	Community Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Community Services						
50-3000-2120-58	ESSER Family Night IMRF	0.00	0.00	0.00	0.00	0.00
50-3000-2130-58	ESSER Family Night FICA	0.00	0.00	0.00	0.00	0.00
50-3000-2140-58	ESSER Family Night Medicare	0.00	0.00	0.00	0.00	0.00
3000	Community Services	0.00	0.00	0.00	0.00	0.00
50	I.M.R.F./Soc. Sec. Fund	223,585.00	16,829.89	57,824.85	165,760.15	25.86
50	I.M.R.F./Soc. Sec. Fund	223,585.00	16,829.89	57,824.85	165,760.15	25.86

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Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function						
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Tort Immunity and Judgment Fund						
80-1222-1100-1	CC JH Salaries	3,000.00	0.00	0.00	3,000.00	0.00
80-1225-1100-1	Pre School Salaries	1,000.00	0.00	0.00	1,000.00	0.00
80-2130-1100-1	Nurse Salary	36,004.00	0.00	0.00	36,004.00	0.00
80-2220-1100-1	Library Salary	3,000.00	0.00	0.00	3,000.00	0.00
80-2320-1100-1	Superintendent Salary	10,000.00	0.00	0.00	10,000.00	0.00
80-2320-1101-1	Sup` t Secretary Salary	5,000.00	0.00	0.00	5,000.00	0.00
80-2361-3801-1	Liability Insurance	14,949.00	0.00	14,948.40	0.60	100.00
80-2361-3802-1	Property Insurance	49,387.00	0.00	49,386.60	0.40	100.00
Regular Programs						
80-1110-1100-1	Regular Salaries	6,000.00	0.00	0.00	6,000.00	0.00
1110	Regular Programs	6,000.00	0.00	0.00	6,000.00	0.00 ** Function
Infant/Toddler (I/T)						
80-1215-1100-1	Life Skills Salaries	7,500.00	0.00	0.00	7,500.00	0.00
1215	Infant/Toddler (I/T)	7,500.00	0.00	0.00	7,500.00	0.00 ** Function
Cross-Categorical (Cc)						
80-1220-1100-1	CC Primary Salaries	5,000.00	0.00	0.00	5,000.00	0.00
1220	Cross-Categorical (Cc)	5,000.00	0.00	0.00	5,000.00	0.00 ** Function
Function 1221						
80-1221-1100-1	CC Middle Salaries	7,500.00	0.00	0.00	7,500.00	0.00
1221	Function 1221	7,500.00	0.00	0.00	7,500.00	0.00 ** Function
Bilingual Programs						
80-1800-1100-38	Bilingual Salaries	3,000.00	0.00	0.00	3,000.00	0.00
1800	Bilingual Programs	3,000.00	0.00	0.00	3,000.00	0.00 ** Function
Computer-Assisted Inst						
80-2225-1100-1	Tech Coordinator Salary	1,000.00	0.00	0.00	1,000.00	0.00
2225	Computer-Assisted Inst	1,000.00	0.00	0.00	1,000.00	0.00 ** Function
Risk Management and Claims Services Payments						
80-2365-3100-1	Tort Purchased Service	500.00	0.00	0.00	500.00	0.00
2365	Risk Management and Claims Services Payments	500.00	0.00	0.00	500.00	0.00 ** Function
Office Of Principal Serv						
80-2410-1100-1	Principal Salary	12,000.00	0.00	0.00	12,000.00	0.00
80-2410-1101-1	Princ Secretary Salaries	6,000.00	0.00	0.00	6,000.00	0.00
2410	Office Of Principal Serv	18,000.00	0.00	0.00	18,000.00	0.00 ** Function
Fiscal Services						
80-2520-1100-1	Bookkeeper Salary	4,000.00	0.00	0.00	4,000.00	0.00

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Tort Immunity and Judgment Fund 80						
Fund	80	Tort Immunity and Judgment Fund				
Function	2520	Fiscal Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
2520	Fiscal Services	4,000.00	0.00	0.00	4,000.00	0.00 ** Function
Oper and Maint of Plant Services						
80-2540-1100-1	Custodian Salary	10,000.00	0.00	0.00	10,000.00	0.00
2540	Oper and Maint of Plant Services	10,000.00	0.00	0.00	10,000.00	0.00 ** Function
Food Services						
80-2560-1100-1	Food Service Salary	2,000.00	0.00	0.00	2,000.00	0.00
2560	Food Services	2,000.00	0.00	0.00	2,000.00	0.00 ** Function
Other Support Services						
80-2900-3800-1	Worker's Compensation Insurance	22,183.00	0.00	22,183.00	0.00	100.00
2900	Other Support Services	22,183.00	0.00	22,183.00	0.00	100.00 ** Function
80	Tort Immunity and Judgment Fund	209,023.00	0.00	86,518.00	122,505.00	41.39 * Fund
80	Tort Immunity and Judgment Fund	209,023.00	0.00	86,518.00	122,505.00	41.39 Fund
Report Total:		9,916,537.00	1,148,252.86	3,278,996.83	6,637,540.17	33.07

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Education Fund 10								
Source of Revenue	1000	General Levy						
Account Number	Description		Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
General Levy								
10-111000-1	Local Taxes - Education		1,095,826.00	617,688.79	617,688.79	478,137.21	56.37	
10-113000-1	Local Taxes - Tech Lease		47,234.00	26,624.54	26,624.54	20,609.46	56.37	
10-114000-1	Local Taxes - Spec Ed		18,894.00	10,649.47	10,649.47	8,244.53	56.36	
10-151000-1	Interest on Investments		50,000.00	7,552.32	16,891.97	33,108.03	33.78	
10-161100-1	Breakfast & Lunch		6,000.00	255.91	757.16	5,242.84	12.62	
10-161400-1	Milk - Students		1,500.00	0.00	0.00	1,500.00	0.00	
10-171100-1	Extracurricular Admissions		19,000.00	1,350.00	1,350.00	17,650.00	7.11	
10-172000-1	Extracurricular/Organization Fees		11,000.00	550.00	7,992.57	3,007.43	72.66	
10-172100-1	Technology Fees		14,000.00	1,265.00	13,852.75	147.25	98.95	
10-179000-1	Yearbooks/Cap & Gown		7,000.00	0.00	20.00	6,980.00	0.29	
10-181100-1	Registration Fees		25,000.00	983.25	20,495.74	4,504.26	81.98	
10-191000-1	Head Start Building Rent		15,000.00	1,041.67	1,041.67	13,958.33	6.94	
10-199900-1	Other Revenue		25,000.00	6,781.13	44,106.19	(19,106.19)	176.42	
10-199904-1	Student Locks		200.00	0.00	154.00	46.00	77.00	
10-199906-1	Band Rental Fees		1,300.00	0.00	100.00	1,200.00	7.69	
1000	General Levy		1,336,954.00	674,742.08	761,724.85	575,229.15	56.97	* Source of Revenue
Revenue From State Sources								
10-300100-1	Evidence Based Funding		4,039,672.00	103,401.50	517,007.50	3,522,664.50	12.80	
10-310000-1	Spec Ed Private Facility		50,000.00	0.00	0.00	50,000.00	0.00	
10-312000-1	Spec Ed Orphanage		20,000.00	8,503.64	8,503.64	11,496.36	42.52	
10-336000-1	State Lunch Reimbursement		5,000.00	805.51	1,220.63	3,779.37	24.41	
10-370500-16	ECE Grant		141,365.00	0.00	0.00	141,365.00	0.00	
3000	Revenue From State Sources		4,256,037.00	112,710.65	526,731.77	3,729,305.23	12.38	* Source of Revenue
Revenue From Federal Sources								
10-410700-24	Rural Achievement Program		57,462.00	57,461.57	57,461.57	0.43	100.00	
10-421000-1	Federal Lunch Reimbursement		300,000.00	13,232.61	13,232.61	286,767.39	4.41	
10-422000-1	Federal Breakfast Reimbursement		80,000.00	3,601.26	3,729.06	76,270.94	4.66	
10-430000-26	Title I Grant		386,001.00	0.00	162,482.00	223,519.00	42.09	
10-440000-25	Title IV Grant		26,841.00	0.00	17,508.00	9,333.00	65.23	
10-460000-1	Pre School Flow Through		7,155.00	0.00	0.00	7,155.00	0.00	
10-462000-1	IDEA Flow Through		155,042.00	0.00	0.00	155,042.00	0.00	
10-493200-20	Title II Grant		47,938.00	0.00	21,238.00	26,700.00	44.30	
10-499100-1	Medicaid Admin Outreach		10,000.00	0.00	4,962.56	5,037.44	49.63	
10-499200-1	Medicaid Fee for Service		30,000.00	0.00	3,792.49	26,207.51	12.64	
10-499800-58	ESSER		490,561.00	18,164.00	474,146.00	16,415.00	96.65	
4000	Revenue From Federal Sources		1,591,000.00	92,459.44	758,552.29	832,447.71	47.68	* Source of Revenue
10	Education Fund		7,183,991.00	879,912.17	2,047,008.91	5,136,982.09	28.49	Fund

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Oper, Build, & Maint Fund 20						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
20-111100-1	Local Taxes - Building	354,254.00	199,683.44	199,683.44	154,570.56	56.37
20-123000-1	Corporate Personal Prop Replace Tax	120,342.00	0.00	32,858.74	87,483.26	27.30
20-151000-1	Interest on Investments	32,000.00	934.72	5,583.61	26,416.39	17.45
20-196000-1	TIF Funds	25,000.00	0.00	0.00	25,000.00	0.00
20-199900-1	Other Revenue	50,000.00	0.00	325.00	49,675.00	0.65
1000	General Levy	581,596.00	200,618.16	238,450.79	343,145.21	41.00
Revenue From State Sources						
20-300100-1	Evidence Based Funding	205,000.00	205,000.00	205,000.00	0.00	100.00
3000	Revenue From State Sources	205,000.00	205,000.00	205,000.00	0.00	100.00
Revenue From Federal Sources						
20-499800-58	ESSER	952,805.00	77,492.00	322,563.00	630,242.00	33.85
4000	Revenue From Federal Sources	952,805.00	77,492.00	322,563.00	630,242.00	33.85
20	Oper, Build, & Maint Fund	1,739,401.00	483,110.16	766,013.79	973,387.21	44.04

Spring Valley District 99 Revenue Report

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Spring Valley CCSD 99

Debt Service Fund or Fund Group 30								
Source of Revenue	1000	General Levy						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget		
General Levy								
30-111200-1	Local Taxes - Debt Service	600,843.00	349,270.73	349,270.73	251,572.27	58.13		
30-151000-1	Interest on Investments	10,000.00	1,611.47	3,226.88	6,773.12	32.27		
1000	General Levy	610,843.00	350,882.20	352,497.61	258,345.39	57.71	* Source of Revenue	
30	Debt Service Fund or Fund Group	610,843.00	350,882.20	352,497.61	258,345.39	57.71	Fund	

Spring Valley District 99 Revenue Report

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Transportation Fund 40						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
40-111300-1	Local Taxes - Transportation	113,361.00	63,898.68	63,898.68	49,462.32	56.37
40-141100-1	Student Bus Fees	5,000.00	100.00	2,253.81	2,746.19	45.08
40-151000-1	Interest on Investments	1,000.00	0.75	(2.75)	1,002.75	-0.28
1000	General Levy	119,361.00	63,999.43	66,149.74	53,211.26	55.42
* Source of Revenue						
Revenue From State Sources						
40-350000-1	Regular State Reimbursement	200.00	0.00	0.00	200.00	0.00
40-300100-1	Evidence Based Funding	305,000.00	105,204.50	105,204.50	199,795.50	34.49
40-351000-1	Spec Ed State Reimbursement	55,000.00	0.00	0.00	55,000.00	0.00
40-370500-16	ECE Grant	50,679.00	0.00	0.00	50,679.00	0.00
3000	Revenue From State Sources	410,879.00	105,204.50	105,204.50	305,674.50	25.60
* Source of Revenue						
Revenue From Federal Sources						
40-430000-26	Title I Grant	1,296.00	0.00	1,296.00	0.00	100.00
40-440000-25	Title IV Grant	4,141.00	0.00	1,721.00	2,420.00	41.56
40-499800-1	Other Federal Revenue - Homeless Grant	1,259.00	0.00	1,259.00	0.00	100.00
4000	Revenue From Federal Sources	6,696.00	0.00	4,276.00	2,420.00	63.86
* Source of Revenue						
40	Transportation Fund	536,936.00	169,203.93	175,630.24	361,305.76	32.71
Fund						

Spring Valley District 99 Revenue Report

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I.M.R.F./Soc. Sec. Fund 50						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
50-111400-1	Local Taxes - IMRF	122,383.00	72,024.87	72,024.87	50,358.13	58.85
50-115000-1	Local Taxes - Soc Sec/Med	132,586.00	78,031.13	78,031.13	54,554.87	58.85
50-151000-1	Interest on Investments	10,000.00	1,850.27	3,465.02	6,534.98	34.65
1000	General Levy	264,969.00	151,906.27	153,521.02	111,447.98	57.94
* Source of Revenue						
Revenue From State Sources						
50-370500-16	ECE Grant	8,467.00	0.00	0.00	8,467.00	0.00
3000	Revenue From State Sources	8,467.00	0.00	0.00	8,467.00	0.00
* Source of Revenue						
Revenue From Federal Sources						
50-430000-26	Title I Grant	3,438.00	0.00	1,674.00	1,764.00	48.69
50-499800-58	ESSER	620.00	286.00	4,158.00	(3,538.00)	670.65
4000	Revenue From Federal Sources	4,058.00	286.00	5,832.00	(1,774.00)	143.72
* Source of Revenue						
50	I.M.R.F./Soc. Sec. Fund	277,494.00	152,192.27	159,353.02	118,140.98	57.43
Fund						

Spring Valley District 99 Revenue Report

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Working Cash Fund 70						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
70-111500-1	Local Taxes - Working Cash	47,234.00	26,624.54	26,624.54	20,609.46	56.37
70-151000-1	Interest on Investments	20,000.00	3,047.72	6,102.85	13,897.15	30.51
1000	General Levy	67,234.00	29,672.26	32,727.39	34,506.61	48.68
70	Working Cash Fund	67,234.00	29,672.26	32,727.39	34,506.61	48.68

* Source of Revenue
Fund

Spring Valley District 99 Revenue Report

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Tort Immunity and Judgment Fund 80						
Source of Revenue		1000	General Levy			
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
80-112000-1	Taxes - Tort Insurance	265,237.00	156,094.40	156,094.40	109,142.60	58.85
80-151000-1	Interest on Investments	3,000.00	(37.51)	(12.01)	3,012.01	-0.40
1000	General Levy	268,237.00	156,056.89	156,082.39	112,154.61	58.19
						* Source of Revenue
80	Tort Immunity and Judgment Fund	268,237.00	156,056.89	156,082.39	112,154.61	58.19
						Fund

Spring Valley District 99 Revenue Report

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Capital Improvement Fund 90						
Source of Revenue		General Levy				
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
General Levy						
90-111800-1	Local Taxes - Fire Prevention/Safety	47,234.00	26,624.54	26,624.54	20,609.46	56.37
90-151000-1	Interest on Investments	14,000.00	2,871.54	5,750.05	8,249.95	41.07
1000	General Levy	61,234.00	29,496.08	32,374.59	28,859.41	52.87 * Source of Revenue
90	Capital Improvement Fund	61,234.00	29,496.08	32,374.59	28,859.41	52.87 Fund
	Report Total:	10,745,370.00	2,250,525.96	3,721,687.94	7,023,682.06	34.64

SPRING VALLEY C.C. ELEMENTARY SCHOOLS

ACTIVITY REPORT

September 2024

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
BAND	\$470.68	\$0.00	\$0.00	\$470.68
BASKETBALL - BOYS	\$2,876.66	\$0.00	\$0.00	\$2,876.66
BASKETBALL - GIRLS	\$2,431.29	\$0.00	\$0.00	\$2,431.29
CANDY-SODA MACHINES	\$1,213.90	\$0.00	\$0.00	\$1,213.90
CHEER	\$229.30	\$0.00	\$0.00	\$229.30
COUNSELING	\$1,137.36	\$0.00	\$0.00	\$1,137.36
FIELD TRIPS	\$2,317.88	\$0.00	\$0.00	\$2,317.88
HHP (HELP HERMES PROJECT)	\$54.99	\$0.00	\$0.00	\$54.99
JFK ACTIVITY FUND (PRINC.)	\$3,663.79	\$0.00	\$0.00	\$3,663.79
JFK LIBRARY - MEDIA CENTER	\$780.32	\$0.00	\$0.00	\$780.32
JUMP ROPE FOR HEART	\$0.00	\$0.00	\$0.00	\$0.00
MUSICAL	\$3,940.36	\$0.00	\$0.00	\$3,940.36
PBIS - JFK	\$8,529.11	\$0.00	\$2,956.17	\$5,572.94
RETIREMENT PARTY	\$57.58	\$0.00	\$0.00	\$57.58
SCHOLASTIC BOWL	\$112.44	\$0.00	\$0.00	\$112.44
SPECIAL EDUCATION DONATION	\$0.00	\$0.00	\$0.00	\$0.00
SPEECH	\$1,694.78	\$0.00	\$0.00	\$1,694.78
STARVED ROCK CONFERENCE	\$0.00	\$0.00	\$0.00	\$0.00
STUDENT COUNCIL	\$620.79	\$0.00	\$0.00	\$620.79
SUNSHINE FUND	\$965.44	\$410.00	\$250.76	\$1,124.68
TRACK	\$613.41	\$0.00	\$0.00	\$613.41
VOLLEYBALL	\$1,973.47	\$0.00	\$0.00	\$1,973.47
Total	\$33,683.55	\$410.00	\$3,206.93	\$30,886.62
CHECKBOOK BALANCE		\$30,886.62		

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
TREASURER'S REPORT - DISTRICT CHECKING ACCOUNT 0000961450
SEPTEMBER 30, 2024

BEGINNING BALANCE - BOOKS	9/1/2024	\$ 371,668.16
ADD: CASH RECEIPTS		2,232,896.07
TRANSFER FROM INVESTMENT ACCOUNT		-
SUBTRACT: CASH DISBURSEMENTS		(1,148,305.36)
TRANSFER TO INVESTMENT ACCOUNT		(1,271,000.00)
ADJUSTMENTS:		-
		-
ENDING BALANCE - BOOKS	9/30/2024	<u>\$ 185,258.87</u>

RECONCILIATION OF CHECKING ACCOUNT

BALANCE PER 09/30/24 BANK STATEMENT		\$ 832,501.67
ADD: DEPOSITS IN TRANSIT		-
SUBTRACT: OUTSTANDING CHECKS		(647,242.80)
ADJUSTMENTS:		-
		-
RECONCILED BALANCE		<u>\$ 185,258.87</u>

DETAIL OF RECONCILED CHECKING ACCOUNT BALANCE PER FUND

10 EDUCATIONAL		\$ 136,235.45
20 OPERATIONS & MAINTENANCE		2,783.56
30 DEBT SERVICES		333.75
40 TRANSPORTATION		4,872.94
50 MUNICIPAL RETIREMENT/SOCIAL SECURITY		35,493.44
60 CAPITAL PROJECTS		-
70 WORKING CASH		510.21
80 TORT		4,559.22
90 FIRE PREVENTION & SAFETY		470.30
ENDING BALANCE		<u>\$ 185,258.87</u>



 Lucy Frasco, Treasurer

10/15/2024

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
DISTRICT CHECKING - OUTSTANDING CHECKS AND ADDITIONAL RECONCILIATIONS
SEPTEMBER 30, 2024

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Feb 2023	43873	50.00
Sept 2023	44453	105.00
Dec 2023	44639	180.05
Dec 2023	44675	276.00
May 2024	44991	10.00
Aug 2024	45176	154.15
Sept 2024	45206	349.84
Sept 2024	45207	5,162.24
Sept 2024	45208	56,810.00
Sept 2024	45209	566.66
Sept 2024	45210	639.08
Sept 2024	45212	3,824.00
Sept 2024	45213	200.00
Sept 2024	45214	6,800.00
Sept 2024	45215	1,896.70
Sept 2024	45216	4,200.00
Sept 2024	45217	90,018.00
Sept 2024	45219	123.17
Sept 2024	45221	213.57
Sept 2024	45222	828.57
Sept 2024	45223	448.08
Sept 2024	45225	55.00
Sept 2024	45226	81.47
Sept 2024	45227	76.39
Sept 2024	45229	1,371.50
Sept 2024	45231	1,574.39
Sept 2024	45233	49,058.49
Sept 2024	45234	3,500.00
From next page		409,220.50
June 2024	Payroll-related EFTs	8,827.39
Aug 2024	Payroll-related EFTs	622.56
		\$ 647,242.80

Additional Reconciliations

Flex Plan - Spring Valley City Bank	
Beginning Balance	\$ 22,459.18
Add: Deposits	662.50
Deposit in transit	-
Less: Reimbursements/fees	(1,834.83)
Ending Balance	\$ 21,286.85
Charles Schwab Investment Account	
Beginning Balance	\$ 1,733,094.31
Dividends & Interest	11,024.19
Change in market value	7,075.01
Property taxes received	-
Advisor fees	(472.46)
Transfer to/from checking	1,271,000.00
Other	-
Ending Balance	\$ 3,021,721.05
Regular Checking	\$ 185,258.87
Total All Accounts	\$ 3,228,266.77
Total All Accounts by Fund	
10 EDUCATIONAL	\$ 1,483,089.69
20 O & M (BUILDING)	47,743.95
30 DEBT SERVICES	509,641.20
40 TRANSPORTATION	140,718.67
50 MR/SS	319,209.68
60 CAPITAL PROJECTS	-
70 WORKING CASH	329,812.10
80 TORT	85,776.03
90 FIRE PREVENTION & SAFETY	312,275.45
	\$ 3,228,266.77

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
DISTRICT CHECKING - ADDITIONAL OUTSTANDING CHECKS
SEPTEMBER 30, 2024

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Sept 2024	45235	213.94
Sept 2024	45236	302.82
Sept 2024	45237	169.50
Sept 2024	45239	1,266.03
Sept 2024	45240	28,893.16
Sept 2024	45241	6,382.77
Sept 2024	45243	60.00
Sept 2024	45244	134.65
Sept 2024	45245	132.50
Sept 2024	45246	15,592.44
Sept 2024	45248	324.00
Sept 2024	45249	227.00
Sept 2024	45250	307.50
Sept 2024	45252	2,150.55
Sept 2024	45253	304.87
Sept 2024	45254	3,099.99
Sept 2024	45255	4,056.00
Sept 2024	45256	160.00
Sept 2024	45257	48.52
Sept 2024	45258	235.59
Sept 2024	45260	150.00
Sept 2024	45261	124.00
Sept 2024	45262	425.90
Sept 2024	45263	815.09
Sept 2024	45264	275.50
Sept 2024	45265	84.25
Sept 2024	45266	3,972.40
Sept 2024	45267	30.75
Sept 2024	45269	735.00
Sept 2024	45270	122.00
Sept 2024	45272	2,070.00
Sept 2024	45274	547.62
Sept 2024	45275	331,245.00
Sept 2024	45276	1,112.00
Sept 2024	45279	3,137.37
Sept 2024	45280	311.79

To prior page \$ 409,220.50

Bills Payable List

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 Spring Valley CCSD 99
 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
ABSOLUTE FIRE PROTECTION						
		Annual Fire Sprinkler Inspection		1024	470.00	20-2540-3202-1
					\$470.00	
AMY CACCIATORI						
		Other Supplies - Teachers		1024	300.00	10-1110-4300-1
					\$300.00	
BASALAY CARY & ALSTADT						
		South Entrance Improvements		1024	8,721.70	20-2530-3100-58
					\$8,721.70	
BEHAV DISORDER PROG COOP						
		BEST Sept 2024		1024	7,875.00	10-4120-6700-1
					\$7,875.00	
BMP TRI-COUNTY SPEC. ED.						
		2nd Qtr Balance Due		1024	14,331.00	10-4120-3100-1
					\$14,331.00	
BrainPOP LLC						
		FY25 BrainPop Subscription		1024	5,220.00	10-1250-3100-26
					\$5,220.00	
BRITTANY TORAASON						
		Other Supplies - Teachers		1024	299.18	10-1110-4300-1
					\$299.18	
CHASE CARD SERVICES						
		FY 24 Title I Grant Spanish Books		1024	20.41	10-2220-4100-26
		FY 24 Title I Grant Spanish Books		1024	96.95	10-2220-4100-26
		Masterlocks		1024	170.95	10-1110-4100-1
		Computer Supplies		1024	49.95	10-2221-4100-1
		Computer Supplies		1024	124.60	10-2221-4100-1
		Life Skills, from IVCIL Fundraiser		1024	345.95	10-1215-4100-1
		Vocal Music Supplies		1024	40.99	10-1110-4500-1
		Flags		1024	182.00	20-2540-4100-1
		Vocal Music Supplies		1024	1.95	10-1110-4500-1
		Vocal Music Supplies		1024	4.10	10-1110-4500-1
		Headphones		1024	41.07	10-1215-4100-1
		Printer Toner		1024	138.46	10-2221-4100-1
		Makerspace Supplies		1024	100.76	10-2220-4100-1
		CPR Instructor Course		1024	258.25	10-2130-3100-1
		Printer Part		1024	33.23	10-2520-4100-1
		SMORE Subscription		1024	99.00	10-2221-4200-1
		Telephone & Internet		1024	641.90	20-2540-3100-1
		FY 25 PD, Spurny		1024	25.00	10-2210-3100-20
		FY 25 PD, McDonald		1024	25.00	10-2210-3100-20
		ESSER 3, Trumpinski Books		1024	19.62	10-1110-4100-58
		ESSER 3, Trumpinski Books		1024	16.13	10-1110-4100-58
		Cheerleading Poms		1024	497.15	10-1500-4100-1
		Board Other Purchased Service		1024	107.54	10-2310-3900-1
		ESSER 3, Life Skills Supplies		1024	25.99	10-1110-4100-58
		ESSER 3, Life Skills Supplies		1024	147.99	10-1110-4100-58

Bills Payable List

Printed: 10/16/2024 10:23 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		Computer Supplies		1024	176.97	10-2221-4100-1
		6 GBB Tourn		1024	125.90	10-1500-4100-1
					<u>\$3,517.81</u>	
CINTAS CORP #396		Building Upkeep Services		1024	71.19	20-2540-3201-1
		Building Upkeep Services		1024	71.19	20-2540-3201-1
					<u>\$142.38</u>	
CITY OF SPRING VALLEY		Water North		1024	176.39	20-2540-3700-1
		Water South		1024	895.40	20-2540-3700-1
					<u>\$1,071.79</u>	
COMCAST CABLE		Telephone & Internet		1024	448.08	20-2540-3100-1
					<u>\$448.08</u>	
CREATIVE APPAREL		Staff Tshirts		1024	236.00	10-1110-4100-1
					<u>\$236.00</u>	
DIGITAL COPY SYSTEMS		Copy Machine Rental		1024	1,716.52	10-2570-3250-1
					<u>\$1,716.52</u>	
DRESBACH DISTRIBUTING CO		Building Supply		1024	56.95	20-2540-4100-1
		Building Supply		1024	1,000.63	20-2540-4100-1
					<u>\$1,057.58</u>	
Embrace Education		Board Other Purchased Service		1024	189.62	10-2310-3900-1
					<u>\$189.62</u>	
GRAPHIC ELECTRONICS		6th GBB Tourn		1024	74.50	10-1500-4100-1
		Hall of Fame		1024	70.00	10-1500-4100-1
					<u>\$144.50</u>	
HART ERECTORS INC.		Tangled Cable on Basketball Backstop		1024	982.50	20-2540-3202-1
					<u>\$982.50</u>	
HEARTLAND BANK & TRUST CO		Principal on Bonds Series 2017		1024	470,000.00	30-5300-6000-1
		Interest on Bonds Series 2017		1024	28,875.00	30-5200-6000-1
		2017 Bonds Charges		1024	500.00	10-2310-6100-1
		Interest on Bonds Series 2018		1024	89,638.75	10-5150-600-1
		2018 Bonds Charges		1024	500.00	10-2310-6100-1
					<u>\$589,513.75</u>	
Homefield Energy		Electricity		1024	7,659.66	20-2540-4606-1
					<u>\$7,659.66</u>	
I.V. NET, LLP		Domain Name, Admin Fee		1024	37.95	10-2221-4200-1

Bills Payable List

Printed: 10/16/2024 10:23 AM
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 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$37.95</u>	
ILMEA		Extracurricular Purchased Service		1024	160.00	10-1500-3100-1
					<u>\$160.00</u>	
IMPREST FUND		Villarreal Notary		1024	50.00	10-2310-3900-1
		Shirt		1024	23.00	10-1500-4100-1
		First Grade Field Trip		1024	646.00	10-1110-3200-1
		FY25 Country Kids		1024	92.00	10-1125-3100-16
		LaSalle Tourn		1024	100.00	10-1500-6100-1
		HF Tourn		1024	100.00	10-1500-6100-1
		Refs		1024	1,820.00	10-1500-3100-1
		Umpire		1024	195.00	10-1500-3100-1
		CPR Training		1024	75.00	10-2130-3100-1
		Speech Competition		1024	105.00	10-1500-6100-1
					<u>\$3,206.00</u>	
ISBE		FY24 ECE Grant Balance Due		1024	1,368.00	40-370500-16
					<u>\$1,368.00</u>	
JAMES M. HERMES		Sup` t & Secretary Travel		1024	69.68	10-2320-3300-1
					<u>\$69.68</u>	
JB CONTRACTING		Building Upkeep Services		1024	1,158.63	20-2540-3201-1
					<u>\$1,158.63</u>	
JOHANNES BUS SERVICE		ECE Transportation		1024	13,566.40	40-2550-3100-16
		Spec Ed Transportation		1024	16,204.60	40-2550-3310-1
		Transportation Supplies		1024	1,500.51	40-2550-4100-1
		Extracurricular Trasnportation		1024	1,732.90	40-2550-3312-1
		Regular Transportation		1024	25,611.50	40-2550-3311-1
					<u>\$58,615.91</u>	
KENDRICK PEST CONTROL INC		Building Upkeep Services		1024	60.00	20-2540-3201-1
					<u>\$60.00</u>	
KIDDER MUSIC SERVICE INC.		Band Supplies		1024	43.98	10-1110-4600-1
		Band Supplies		1024	55.00	10-1110-4600-1
		Band Supplies		1024	76.00	10-1110-4600-1
		Band Supplies		1024	4.75	10-1110-4600-1
					<u>\$179.73</u>	
KOHL WHOLESALE		Food Supplies		1024	2,962.34	10-2560-4100-1
		Non-Food Supplies		1024	146.16	10-2560-4200-1
		Food Supplies		1024	39.66	10-2560-4100-1
		Milk		1024	330.48	10-2560-4100-1

Bills Payable List

Printed: 10/16/2024 10:23 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		Milk		1024	451.23	10-2560-4100-1
		Non-Food Supplies		1024	159.76	10-2560-4200-1
		Food Supplies		1024	119.88	10-2560-4100-1
		ECE Supplies		1024	17.45	10-2560-4100-16
		Milk		1024	398.04	10-2560-4100-1
		ECE Supplies		1024	17.45	10-2560-4100-16
		Food Supplies		1024	2,004.42	10-2560-4100-1
		Milk		1024	602.34	10-2560-4100-1
		Milk		1024	445.32	10-2560-4100-1
		Food Supplies		1024	2,574.80	10-2560-4100-1
		ECE Supplies		1024	192.36	10-2560-4100-16
		Food Supplies		1024	267.75	10-2560-4100-1
		Milk		1024	410.48	10-2560-4100-1
		Milk		1024	420.45	10-2560-4100-1
					<u>\$11,560.37</u>	
LAUREN TRUMPINSKI						
		Other Supplies - Teachers		1024	300.00	10-1110-4300-1
					<u>\$300.00</u>	
LEARNING A-Z						
		ESSER 3 Vocab A-Z		1024	2,867.00	10-1110-3100-58
		Vocab A-Z		1024	1,970.00	10-1110-3200-1
					<u>\$4,837.00</u>	
LOCKER ROOM						
		Building Supply Polos for custodians		1024	75.00	20-2540-4100-1
					<u>\$75.00</u>	
MAUTINO DIST CO INC						
		Regular Supplies		1024	120.00	10-1110-4100-1
					<u>\$120.00</u>	
Menta Academy LaSalle						
		MENTA Tuition September		1024	4,779.00	10-1200-6100-1
					<u>\$4,779.00</u>	
MICHELLE NAUMAN						
		ESSER 3 Summer School Supplies		1024	58.52	10-1110-4100-58
					<u>\$58.52</u>	
MTCO						
		Telephone & Internet		1024	304.87	20-2540-3100-1
					<u>\$304.87</u>	
Pam Buettner						
		Other Supplies - Teachers		1024	300.00	10-1110-4300-1
					<u>\$300.00</u>	
PERMA BOUND						
		FY 25 Books		1024	187.68	10-2220-4100-1
		FY24 Title I Books		1024	46.77	10-1250-4100-26
		2025 Bluestem, Monarch		1024	39.33	10-2220-4100-1
		FY25 Books		1024	1,497.88	10-2220-4100-1
		FY25 Books		1024	947.63	10-2220-4100-1

Bills Payable List

Printed: 10/16/2024 10:23 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$2,719.29</u>	
POLAR ELECTRO INC.						
		Polar License		1024	350.00	10-1110-3200-1
					<u>\$350.00</u>	
Republic Services						
		Grounds Upkeep Services		1024	321.79	20-2540-3200-1
					<u>\$321.79</u>	
ROE #35						
		FY25 PE Teachers Workshop		1024	150.00	10-2210-3100-20
					<u>\$150.00</u>	
S.V. CITY BANK - RET INS.						
		Retiree Insurance October		1024	694.40	10-1110-2201-1
					<u>\$694.40</u>	
Savvas Learning Company						
		FY24 My View Shipping		1024	33.88	10-1250-4100-26
					<u>\$33.88</u>	
Scholastic Inc						
		FY25 Title IV Scholastic Magazines Orlandi		1024	230.26	10-1110-4100-25
					<u>\$230.26</u>	
School Specialty LLC						
		Dry Erase Board		1024	662.96	10-1110-5100-1
		Dry Erase Board Shipping		1024	132.59	10-1110-3200-1
					<u>\$795.55</u>	
Soter Technologies						
		Vape Detector Maint/Support Renewal		1024	1,200.00	20-2540-3202-1
					<u>\$1,200.00</u>	
Specialized Education of Illinois						
		High Roads Tuition Bloomington September		1024	7,944.80	10-1200-6100-1
					<u>\$7,944.80</u>	
Summit Financial Resources, LP						
		Food Supplies		1024	323.84	10-2560-4100-1
					<u>\$323.84</u>	
THE CENTER/IRC						
		FY25 ELS		1024	597.00	10-1125-3100-16
					<u>\$597.00</u>	
THE MUSIC SHOPPE, INC.						
		Band Supplies		1024	149.96	10-1110-4600-1
		Band Supplies		1024	62.86	10-1110-4600-1
		Band Supplies		1024	32.50	10-1110-4600-1
					<u>\$245.32</u>	
TNT LAWN & SNOW, LLC						
		Mowing September		1024	1,100.00	20-2540-3200-1
					<u>\$1,100.00</u>	
V.O.I.C.E.						
		Superintendent Dues & Fees		1024	450.00	10-2320-6100-1

Bills Payable List

Printed: 10/16/2024 10:23 AM
 Spring Valley CCSD 99
 Expense on Date: 10/1/2024 to 10/31/2024

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					<u>\$450.00</u>	
VALLEY FLOWERS						
		Funeral Arrangement		1024	70.00	10-2310-4100-1
					<u>\$70.00</u>	
VOYAGER SOPRIS LEARNING						
		ESSER 3, Math Materials		1024	741.40	10-1110-4100-58
		ESSER 3 Voyager Math		1024	1,482.80	10-1110-4100-58
					<u>\$2,224.20</u>	
Wilson Language Training Corp						
		FY25 Fun Hub Subscription		1024	105.00	10-1250-3100-26
		FY25 Foundations		1024	2,277.72	10-1250-4100-26
					<u>\$2,382.72</u>	
Report Total					<u><u>\$752,920.78</u></u>	

**SINGLE AUDIT REPORT
of
SPRING VALLEY CCSD 99
Spring Valley, Illinois
For the Year Ended June 30, 2024**

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HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

1718 Peoria St.
Peru, IL 61354

306 Backbone Road East, Ste. 2
Princeton, IL 61356

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Education
Spring Valley CCSD 99
Spring Valley, IL

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Spring Valley CCSD 99's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Spring Valley CCSD 99's major federal programs for the year ended June 30, 2024. Spring Valley CCSD 99's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Spring Valley CCSD 99 complied, in all material respects, with the types of compliance and requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Spring Valley CCSD 99 and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Spring Valley CCSD 99's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Spring Valley CCSD 99's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Spring Valley CCSD 99's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Spring Valley CCSD 99's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Spring Valley CCSD 99's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Spring Valley CCSD 99's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Spring Valley CCSD 99's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in

internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Spring Valley CCSD 99 which comprise the basic financial statements as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise Spring Valley CCSD 99's basic financial statements. We issued our report thereon dated August 15, 2024, which contained adverse opinions on those financial statements due to the financial statements not being in accordance with accounting principles generally accepted in the United States of America, and unmodified opinions on those financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note #1 of the basic financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The prior year information included with the schedule of expenditures of federal awards has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Hopkins & Assoc.

Granville, Illinois
August 26, 2024

SPRING VALLEY CCSD 99

28-006-0990-04

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor, Program Title & Major Program Designation	CFDA Number (A)	ISBE Project Number (B)	Receipts/Revenues		Expenditures/Disbursements		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			Year	Year	Year	Year			
			7/1/22-6/30/23 (C)	7/1/23-6/30/24 (D)	7/1/22-6/30/23 (E)	7/1/23-6/30/24 (F)			
U.S. Department of Agriculture -									
Pass-through program from ISBE									
National School Lunch Program	10.555	24-4210-00	-	232,782	-	232,782	-	232,782	N/A
National School Lunch Program	10.555	23-4210-00	205,599	47,136	205,599	47,136	-	252,735	N/A
National School Lunch Program	10.555	22-4210-00	39,811	-	39,811	-	-	39,811	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2024	-	45,268	-	45,268	-	45,268	N/A
Commodities - DOD Fresh Fruits & Vegetables	10.555	FY2023	32,937	-	32,937	-	-	32,937	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2024	-	13,186	-	13,186	-	13,186	N/A
Commodities - Non-Cash - USDA Foods	10.555	FY2023	20,170	-	20,170	-	-	20,170	N/A
Subtotal			298,517	338,372	298,517	338,372	-	636,889	
School Breakfast Program	10.553	24-4220-00	-	61,126	-	61,126	-	61,126	N/A
School Breakfast Program	10.553	23-4220-00	39,236	14,276	39,236	14,276	-	53,512	N/A
School Breakfast Program	10.553	22-4220-00	9,432	-	9,432	-	-	9,432	N/A
Subtotal			48,668	75,402	48,668	75,402	-	124,070	
Total Child Nutrition Cluster			347,185	413,774	347,185	413,774	-	780,959	
National School Lunch Program - BT	10.649	23-4210-00	-	653	-	653	-	653	N/A
National School Lunch Program - BT	10.649	22-4210-00	628	-	628	-	-	628	N/A
Total U.S. Department of Agriculture - Pass-through program			347,813	414,427	347,813	414,427	-	762,240	
U.S. Department of Education -									
Pass-through program from ISBE									
Title I - Low Income	84.010A	22-4300-00	-	-	-	-	-	-	183,025
Title I - Low Income	84.010A	23-4300-00	15,703	158,900	158,900	-	-	158,900	183,025
Title I - Low Income	84.010A	24-4300-00	-	-	-	165,452	1,294	166,746	219,553
Subtotal			15,703	158,900	158,900	165,452	1,294	325,646	
IDEA - Flow - Through	84.027A	23-4620-00	164,824	-	164,824	-	-	164,824	162,593
IDEA - Flow - Through	84.027A	24-4620-00	-	171,548	-	171,548	-	171,548	171,548
IDEA - Preschool	84.173	23-4600-00	7,830	-	7,830	-	-	7,830	7,615
IDEA - Preschool	84.173	24-4600-00	-	7,935	-	7,935	-	7,935	7,935
Elem & Secondary School Emergency Relief Fund	84.027X	22-4998-ID	32,617	-	32,617	-	-	32,617	32,617
Elem & Secondary School Emergency Relief Fund	84.173X	22-4998-PS	3,219	-	3,219	-	-	3,219	3,219
Subtotal			208,490	179,483	208,490	179,483	-	387,973	
Title V - Rural Education Initiative (REI)	84.358B	2023-4107-00	5,879	-	5,879	-	-	5,879	5,879
Title V - Rural Education Initiative (REI)	84.358B	2024-4107-00	-	20,109	-	20,109	-	20,109	20,109
Subtotal			5,879	20,109	5,879	20,109	-	25,988	
Title II - Teacher Quality	84.367A	22-4932-00	2,392	-	-	-	-	-	26,430
Title II - Teacher Quality	84.367A	23-4932-00	-	29,014	29,014	-	-	29,014	29,014
Title II - Teacher Quality	84.367A	24-4932-00	-	-	-	21,238	-	21,238	29,155
Subtotal			2,392	29,014	29,014	21,238	-	50,252	
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	23-4909-00	8,029	-	8,419	-	-	8,419	8,419
Title III - Lang Inst Prog - Limited Eng LIPLEP	84.365A	24-4909-00	-	1,970	-	1,970	-	1,970	1,970
Subtotal			8,029	1,970	8,419	1,970	-	10,389	
Title IVA Student Support & Academic Enrichment	84.424A	22-4400-00	9,993	-	-	-	-	-	11,193
Title IVA Student Support & Academic Enrichment	84.424A	23-4400-00	-	7,677	7,677	-	-	7,677	7,677
Title IVA Student Support & Academic Enrichment	84.424A	24-4400-00	-	-	-	19,229	-	19,229	24,750
Subtotal			9,993	7,677	7,677	19,229	-	26,906	
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-ER	22,120	-	22,120	-	-	22,120	23,835
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-E3	-	-	316,461	-	-	316,461	1,469,673
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	21-4998-E2	36,470	-	-	-	-	-	601,069
(M)-Elem & Secondary School Emergency Relief Fund	84.425VW	22-4998-HL	1,281	-	1,281	-	-	1,281	1,281
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	22-4998-D2	1,099	-	-	-	-	-	49,056
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-D4	-	12,000	-	12,000	-	12,000	12,000
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	23-4998-E2	-	210,012	-	210,012	-	210,012	213,441
(M)-Elem & Secondary School Emergency Relief Fund	84.425D	24-4998-E3	-	-	-	532,774	-	532,774	1,469,673
(M)-Elem & Secondary School Emergency Relief Fund	84.425VW	24-4998-HL	-	5,389	-	6,648	-	6,648	6,648
Subtotal			60,970	227,401	339,862	761,434	-	1,101,296	
Total U.S. Department of Education - Pass-through programs			311,456	624,554	758,241	1,168,915	1,294	1,928,450	
U.S. Department of Health and Human Services -									
Pass-through program from									
Illinois Department of Healthcare and Family Services									
Medicaid Administrative Outreach	93.778	22-4991-00	6,705	-	-	-	-	-	N/A
Medicaid Administrative Outreach	93.778	23-4991-00	21,222	5,271	29,137	-	-	29,137	N/A
Medicaid Administrative Outreach	93.778	24-4991-00	-	19,545	-	23,989	-	23,989	N/A
Total U.S. Department of Health and Human Services - Pass-through programs			27,927	24,816	29,137	23,989	-	53,126	
Total Federal Awards			687,196	1,063,797	1,135,191	1,607,331	1,294	2,743,816	
Total Federal Awards Passed Through Illinois State Board of Education			659,269	1,038,981	1,106,054	1,583,342	1,294	2,690,690	
Total Federal Awards Passed Through Other Entities			27,927	24,816	29,137	23,989	-	53,126	
Total Federal Awards			687,196	1,063,797	1,135,191	1,607,331	1,294	2,743,816	

Note: There were no pass through amounts to subrecipients in either year reported.

(M) Indicates Major Federal Financial Assistance Program.

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Adverse
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:

AL NUMBER(S)	NAME OF FEDERAL PROGRAM or CLUSTER	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425W	Elem & Secondary School Emergency Relief Fund Cluster	761,434
	Total Amount Tested as Major	\$761,434

Total Federal Expenditures for 7/1/2023 - 6/30/2024 1,607,331

% tested as Major 47.37%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? YES X NO

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:

2024 - N/A

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

N/A

4. Condition

5. Context

6. Effect

7. Cause

8. Recommendation

9. Management's response

SPRING VALLEY CCSD 99
28-006-0990-04
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER: 2024 - N/A 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition

10. Questioned Costs

11. Context

12. Effect

13. Cause

14. Recommendation

15. Management's response

SPRING VALLEY CCSD 99
28-006-0990-04
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2024

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u>
None		

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217785-8779

School District
 Joint Agreement

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

School District/Joint Agreement Information		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 28006099004		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: Hopkins & Associates, CPAs	
County Name: BUREAU		School District Lookun Tool: Spring Valley CCSD 99		Name of Audit Manager: JOEL HOPKINS	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Spring Valley CCSD 99		School District Directory: Spring Valley		Address: 314 S. McCoy St.	
Address: 800 NORTH RICHARDS STREET		Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions		City: Granville	
City: SPRING VALLEY		Use only: 0		State: IL	
Email Address: jhm@sv99.org		Annual Financial Report (AFR) Instructions		Zip Code: 61326	
Zip Code: 61362		Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for Auditor Use only)		Phone Number: 815-339-6630	
Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Unqualified		Annual Financial Report (AFR) Instructions		Fax Number: 815-339-6643	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net		IL License Number (9 digit): 65.033053	
<input checked="" type="checkbox"/> Reviewed by Township Treasurer (Cook County only)		Name of Township: Spring Valley		Expiration Date: 9/30/2027	
District Superintendent/Administrator Name (Type or Print): JAMES HERMES		Township Treasurer Name (type or print): James Hermes		Email Address: jhm@sv99.org	
Email Address: jhm@sv99.org		Email Address: James.Hermes@sv99.org		Regional Superintendent/Cook ISC Name (Type or Print): James Hermes	
Telephone: 815-664-4242		Telephone: 815-664-4242		Email Address: James.Hermes@sv99.org	
Signature & Date: James Hermes		Signature & Date: James Hermes		Telephone: 815-664-4242	
<input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		Name of Township: Spring Valley		Fax Number: 815-664-4242	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
 ISBE Form SD50-35/JA50-60 (07/24-version1)
 28-006-0990-04_AFR24 Spring Valley CCSD 99

ANNUAL FINANCIAL REPORT
of
SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
Spring Valley, Illinois
For the Year Ended June 30, 2024

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HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

1718 Peoria St.
Peru, IL 61354

306 Backbone Road East, Ste. 2
Princeton, IL 61356

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

Opinions

We have audited the accompanying financial statements of Spring Valley Elementary School District No. 99 as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements are included in the Table of Contents under the Annual Financial Report heading.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Spring Valley Elementary School District No. 99 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 prescribed by the Illinois State Board of Education as described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Spring Valley Elementary School District No. 99, as of June 30, 2024, or changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note #1, the financial statements are prepared by Spring Valley Elementary School District No. 99 on the basis of the financial reporting provisions of 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 comply with the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 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 the District'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 the District's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to

prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the financial profile information, estimated financial profile summary, schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures, estimated operating expenditures per pupil and per capita tuition charge computation, indirect cost rate – contracts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, and Schedules 1 – 4, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

The answers and comments contained in the Auditor’s Questionnaire on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2024.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2024, on our consideration of Spring Valley Elementary School District No. 99’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Spring Valley Elementary School District No. 99’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 Spring Valley Elementary School District No. 99’s internal control over financial reporting and compliance.



Granville, Illinois
August 15, 2024



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

1718 Peoria St.
Peru, IL 61354

306 Backbone Road East, Ste. 2
Princeton, IL 61356

**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
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Spring Valley Elementary School District No. 99 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 15, 2024. Our opinion was adverse because financial statements were 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 reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hopkins & Assoc.

Granville, Illinois
August 15, 2024

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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) \$ _____ that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Hopkins & Associates, CPAs
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)

08/15/24
mm/dd/yyyy

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2023		Equalized Assessed Valuation (EAV):		91,471,286	
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.011600	0.003750	0.001200	0.016550	0.000500

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
7,626,183	7,904,581	(278,398)	2,104,368

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

- a. 6.9% for elementary and high school districts. 6,311,519
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	6,511,121

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Spring Valley CCSD 99
District Code: 28006099004
County Name: BUREAU

1. **Fund Balance to Revenue Ratio:**
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
2. **Expenditures to Revenue Ratio:**
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

Total	Ratio	Score	4
2,104,368.00	0.276	Weight	0.35
7,625,183.00		Value	1.40
0.00			

Total	Ratio	Score	3
7,904,581.00	1.037	Adjustment	0
7,625,183.00		Weight	0.35
0.00		Value	1.05

3. **Days Cash on Hand:**
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total	Days	Score	3
2,130,283.00	97.01	Weight	0.10
21,957.17		Value	0.30

4. **Percent of Short-Term Borrowing Maximum Remaining:**
 Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total	Percent	Score	4
0.00	100.00	Weight	0.10
1,286,772.32		Value	0.40

5. **Percent of Long-Term Debt Margin Remaining:**
 Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total	Percent	Score	1
6,511,121.00	(3.16)	Weight	0.10
6,311,518.73		Value	0.10

Total Profile Score: 3.25 *

Estimated 2025 Financial Profile Designation: REVIEW

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

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (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
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		442,002	489,713	333		37,460		510	10,142	470
5	Investments	120	901,483		156,910		180,222		296,575	6,089	279,431
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		1,343,485	489,713	157,143	0	217,682	0	297,085	16,211	279,901
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	21,853	4,062							
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		21,853	4,062	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	1,321,632	485,651	157,143		217,682		297,085	16,211	279,901
40	Investment in General Fund Assets										
41	Total Liabilities and Fund Balance		1,345,485	489,713	157,143	0	217,682	0	297,085	16,211	279,901
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	33,684								
46	Total Student Activity Current Assets for Student Activity Funds		33,684								
47	CURRENT LIABILITIES (400) for Student Activity Funds										
48	Total Current Liabilities for Student Activity Funds		0								
49	Reserved Student Activity Fund Balance for Student Activity Funds	715	33,684								
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		33,684								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		1,377,169	489,713	157,143	0	217,682	0	297,085	16,211	279,901
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		21,853	4,062	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	33,684	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	1,321,632	485,651	157,143	0	217,682	0	297,085	16,211	279,901
61	Investment in General Fund Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		1,377,169	489,713	157,143	0	217,682	0	297,085	16,211	279,901

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
3 RECEIPTS/REVENUES										
4 LOCAL SOURCES	1000	1,178,250	517,416	563,195	108,191	259,494	0	65,310	233,692	54,590
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6 STATE SOURCES	3000	4,317,056	50,000	0	372,943	8,153	0	0	0	0
7 FEDERAL SOURCES	4000	1,006,991	3,089	0	6,937	1,880	0	0	0	0
8 Total Direct Receipts/Revenues		6,502,297	570,505	563,195	488,071	269,527	0	65,310	233,692	54,590
9 Receipts/Revenues for "On Behalf" Payments ²	3998	2,193,221								
10 Total Receipts/Revenues		8,695,518	570,505	563,195	488,071	269,527	0	65,310	233,692	54,590
DISBURSEMENTS/EXPENDITURES										
11 Instruction	1000	4,266,506				95,419			9,500	
12 Support Services	2000	1,790,531	630,064		582,553	108,899	0		222,781	0
13 Community Services	3000	5,011	0		0	204			0	
14 Payments to Other Districts & Governmental Units	4000	450,638	0	0	0	0	0		0	0
15 Debt Service	5000	179,278	0	538,906	0	0	0		0	0
16 Total Direct Disbursements/Expenditures		6,691,964	630,064	538,906	582,553	204,462	0		232,281	0
17 Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,193,221	0	0	0	0	0		0	0
18 Total Disbursements/Expenditures		8,885,185	630,064	538,906	582,553	204,462	0		232,281	0
19 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(189,667)	(59,559)	24,289	(94,482)	65,065	0	65,310	1,411	54,590
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
23 PERMANENT TRANSFER FROM VARIOUS FUNDS										
24 Abolishment of the Working Cash Fund ¹²	7110				195,000					
25 Abatement of the Working Cash Fund ¹²	7110									
26 Transfer of Working Cash Fund Interest	7120									
27 Transfer Among Funds	7130									
28 Transfer of Interest	7140									
29 Transfer from Capital Project Fund to O&M Fund	7150									
30 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
32 Principal on Bonds Sold	7210			37,710						
33 Premium on Bonds Sold	7220									
34 Accrued Interest on Bonds Sold	7230									
35 Sale or Compensation for Fixed Assets ⁶	7300									
36 Transfer to Debt Service to Pay Principal on GASB 87 Leases ³	7400			0						
37 Transfer to Debt Service to Pay Interest on GASB 87 Leases ⁴	7500			0						
38 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
40 Transfer to Capital Projects Fund	7800						0			
41 ISBE Loan Proceeds	7900									
42 Other Sources Not Classified Elsewhere	7990		0	37,710	195,000	0	0	0	0	0
43 Total Other Sources of Funds			0	37,710	195,000	0	0	0	0	0
44										

The 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 #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							195,000		
48	Transfer of Working Cash Fund Interest ¹²	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	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 SBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							3,154		
76	Total Other Uses of Funds		0	0	0	0	0	0	195,000	0	0
77	Total Other Sources/Uses of Funds		0	0	34,556	195,000	0	0	(195,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(189,667)	(59,559)	58,845	100,518	65,065	0	(129,690)	1,411	54,590
79	Fund Balances without Student Activity Funds - July 1, 2023		1,511,299	545,210	98,298	(100,518)	152,617		426,775	14,800	225,311
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		1,321,632	485,651	157,143	0	217,682	0	297,085	16,211	279,901
84											
85	Student Activity Fund Balance - July 1, 2023										
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	21,312								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	23,448								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,136)								
91	Student Activity Fund Balance - June 30, 2024		33,683								

The 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
1											
2											
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES										
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	1,199,562	517,416	563,195	108,191	259,494	0	65,310	233,692	54,590
96	STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
97	FEDERAL SOURCES	3000	4,317,056	50,000	0	372,943	8,153	0	0	0	0
98	Total Direct Receipts/Revenues	4000	1,006,991	3,089	0	6,937	1,880	0	0	0	0
99	Receipts/Revenues for "On Behalf" Payments ⁴	3998	6,523,609	570,505	563,195	488,071	269,527	0	65,310	233,692	54,590
100	Total Receipts/Revenues		2,193,221	0	0	0	0	0	0	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)		8,716,830	570,505	563,195	488,071	269,527	0	65,310	233,692	54,590
102	Instruction	1000	4,289,954				95,419			9,500	
103	Support Services	2000	1,790,531	630,064		582,553	108,839	0		222,781	0
104	Community Services	3000	5,011	0		0	204				
105	Payments to Other Districts & Governmental Units	4000	450,638	0	0	0	0	0		0	0
106	Debt Service	5000	179,278	0	538,906	0	0			0	0
107	Total Direct Disbursements/Expenditures		6,715,412	630,064	538,906	582,553	204,462	0		232,281	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,193,221	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		8,908,633	630,064	538,906	582,553	204,462	0		232,281	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ⁸		(191,803)	(59,559)	24,289	(94,482)	65,065	0	65,310	1,411	54,590
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	0	37,710	195,000	0	0	0	0	0
113	Total Other Sources of Funds		0	0	3,154	0	0	0	195,000	0	0
114	OTHER USES OF FUNDS (8000)		0	0	34,556	195,000	0	0	(195,000)	0	0
115	Total Other Uses of Funds		0	0	157,143	0	0	0	297,085	16,211	279,901
116	Total Other Sources/Uses of Funds		1,355,315	485,651	157,143	0	217,682	0	297,085	16,211	279,901
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024										

The notes are an integral part of these financial statements.

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

1	A										K											
	Description (Enter Whole Dollars)	Acct #	B		C		D		E			F		G		H		I		J		
(10)			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	(50)	(60)	(70)	(80)	(90)	(50)	(60)	(70)	(80)	(90)	
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)																					
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY																					
5	Designated Purposes Levies (1110-1120) ?	1100		950,310	307,212	552,186	98,307	106,685	40,961	230,016	40,961											40,961
6	Leasing Purposes Levy	1130		40,961																		
7	Special Education Purposes Levy	1140		16,385																		
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			1,007,656	307,212	552,186	98,307	222,653	40,961	230,016	40,961	0	40,961									
13	PAYMENTS IN LIEU OF TAXES																					
14	Mobile Home Privilege Tax	1210		34																		
15	Payments from Local Housing Authorities	1220																				
16	Corporate Personal Property Replacement Taxes	1230			152,710																	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290																				
18	Total Payments in Lieu of Taxes			34	152,710	0	0	25,898	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TUITION																					
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

The notes are an integral part of these financial statements.

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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	TRANSPORTATION FEES	1400									
41	Regular - Transp Fees from Pupils or Parents (In State)	1411									
42	Regular - Transp Fees from Other Districts (In State)	1412									
43	Regular - Transp Fees from Other Sources (In State)	1413									
44	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
45	Regular - Transp Fees from Other Sources (Out of State)	1416									
46	Summer Sch. - Transp. Fees from Pupils or Parents (In State)	1421									
47	Summer Sch. - Transp. Fees from Other Districts (In State)	1422									
48	Summer Sch. - Transp. Fees from Other Sources (In State)	1423									
49	Summer Sch. - Transp. Fees from Other Sources (Out of State)	1424									
50	CTE - Transp Fees from Pupils or Parents (In State)	1431									
51	CTE - Transp Fees from Other Districts (In State)	1432									
52	CTE - Transp Fees from Other Sources (In State)	1433									
53	CTE - Transp Fees from Other Sources (Out of State)	1434									
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
55	Special Ed - Transp Fees from Other Districts (In State)	1442									
56	Special Ed - Transp Fees from Other Sources (In State)	1443									
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
58	Adult - Transp Fees from Pupils or Parents (In State)	1451									
59	Adult - Transp Fees from Other Districts (In State)	1452									
60	Adult - Transp Fees from Other Sources (In State)	1453									
61	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					8,831					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	64,894	31,104	11,009	1,053	10,913		24,349	3,676	13,629
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		64,894	31,104	11,009	1,053	10,913	0	24,349	3,676	13,629
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	5,647								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	1,418								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1680									
75	Total Food Service		7,065								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	18,627								
78	Admissions - Other (Describe & Itemize)	1713									
79	Fees	1720	24,144								
80	Book Store Sales	1736									
81	Other District/School Activity Revenue (Describe & Itemize)	1750	6,611								
82	Student Activity Funds Revenues	1759	21,312								
83	Total District/School Activity Income (without Student Activity Funds)		49,382								
84	Total District/School Activity Income (with Student Activity Funds)		70,594								

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

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	23,582								
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	23,582								
95	Total Textbook Income		23,582								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	9,150								
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Monies from TIF Districts	1960		74,490							
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	16,487	1,900							
110	Total Other Revenue from Local Sources		25,637	26,390							
111	Total Receipts/Revenues from Local Sources (Without Student Activity Funds 1799)	1000	1,179,750	517,416	563,195	108,191	259,984	0	65,310	233,692	54,590
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1799)	1000	1,199,562								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	4,084,301								
121	Recognition Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3099									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-in-Aid		4,084,301	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	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	125 RESTRICTED GRANTS-IN-AID (3100 - 3900)										
	126 SPECIAL EDUCATION										
	127 Special Education - Private Facility Tuition	3100	50,636								
	128 Special Education - Funding for Children Requiring Sp Ed Services	3105									
	129 Special Education - Personnel	3110									
	130 Special Education - Orphanage - Individual	3120	21,884								
	131 Special Education - Orphanage - Summer Individual	3130									
	132 Special Education - Summer School	3145									
	133 Special Education - Other (Describe & Itemize)	3199	72,520	0							
	134 Total Special Education										
	135 CAREER AND TECHNICAL EDUCATION (CTE)										
	136 CTE - Technical Education - Tech Prep	3200									
	137 CTE - Secondary Program Improvement (CTEI)	3220									
	138 CTE - WEGEP	3225									
	139 CTE - Agriculture Education	3235									
	140 CTE - Instructor Practicum	3240									
	141 CTE - Student Organizations	3270									
	142 CTE - Other (Describe & Itemize)	3299		0			0				
	143 Total Career and Technical Education										
	144 BILINGUAL EDUCATION										
	145 Bilingual Ed. Downstate - TPI and TBE	3305									
	146 Bilingual Education Downstate - Transitional Bilingual Education	3310									
	147 Total Bilingual Ed										
	148 State Free Lunch & Breakfast	3360	5,124								
	149 School Breakfast Initiative	3365									
	150 Driver Education	3370									
	151 Adult Ed (from CCB)	3410									
	152 Adult Ed - Other (Describe & Itemize)	3499									
	153 TRANSPORTATION										
	154 Transportation - Regular and Vocational	3500				166					
	155 Transportation - Special Education	3510				53,233					
	156 Transportation - Other (Describe & Itemize)	3599				53,399					
	157 Total Transportation										
	158 Learning Improvement - Change Grants	3610									
	159 Learning Improvement - Change Grants	3660									
	160 Scientific Literacy	3695									
	161 Youth Alternative/Optional Education	3705									
	162 Early Childhood - Block Grant	3766	154,261								
	163 Chicago General Education Block Grant	3767									
	164 Chicago Educational Services Block Grant	3775									
	165 School Safety & Educational Improvement Block Grant	3780									
	166 Technology - Technology for Success	3815									
	167 State Charter Schools	3825									
	168 Extended Learning Opportunities - Summer Bridges	3920									
	169 Infrastructure Improvements - Planning/Construction	3925		50,000							
	170 School Infrastructure - Maintenance Projects	3999									
	171 Other Restricted Revenue from State Sources (Describe & Itemize)		850								
	172 Total Restricted Revenue from State Sources		232,755	50,000	0	164,194	8,153	0	0	0	0
	173 Total Receipts from State Sources	3600	4,317,056	50,000	0	372,943	8,153	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	[100]	[20]	[30]	[40]	[50]	[60]	[70]	[80]	[90]
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
173	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
174	Federal Impact Aid	4001									
175	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
176	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
177	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4005-4009)										
178	Head Start	4045									
179	Construction (Impact Aid)	4050									
180	MAGNET	4060									
181	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
182	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0
183	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (RE)	4107	20,109								
188	Title V - Other (Describe & Itemize)	4189									
189	Total Title V		20,109	0	0	0	0	0	0	0	0
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	280,571								
193	Special Milk Program	4215									
194	School Breakfast Program	4220	75,402								
195	Summer Food Service Program	4223									
196	Child and Adult Care Food Program	4225									
197	Fresh Fruits & Vegetables	4240									
198	Food Service - Other (Describe & Itemize)	4299									
199	Total Food Service		355,973				0				
200	TITLE I										
201	Title I - Low Income	4300	155,638								
202	Title I - Neglected, Private	4305				1,578	1,684				
203	Title I - Migrant Education	4340									
204	Title I - Other (Describe & Itemize)	4399									
205	Total Title I		155,638	0		1,578	1,684				
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	7,677								
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499									
211	Total Title IV		7,677	0	0	0	0	0	0	0	0
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	7,935								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	171,548								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
219	Total Federal - Special Education		179,483	0	0	0	0	0	0	0	0
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799									
223	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
224											

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	[10]	[20]	[30]	[40]	[50]	[60]	[70]	[80]	[90]
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title 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	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIP-LEP)	4909	1,970								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	28,841								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935					173				
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	24,816								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	13,554								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	218,930	3,089							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	1,006,991	3,089	0	5,359	23	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		1,006,991	3,089	0	5,359	1,480	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		6,502,297	570,505	563,195	488,071	269,527	0	65,310	233,632	54,590
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		6,523,609	570,505	563,195	488,071	269,527	0	65,310	233,632	54,590

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	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										2,874,017
5	Regular Programs	1100	1,908,356	535,333	94,426	180,272	77,084				2,795,471	2,874,017
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	120,511	24,576	1,141						146,228	147,227
8	Special Education Programs (Functions 1200-1220)	1200	604,034	124,825		1,856					730,715	888,692
9	Special Education Programs Pre-K	1225	40,629	4,076							44,705	44,710
10	Remedial and Supplemental Programs K-12	1250	111,248	22,622	50	1,996					135,916	152,077
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500	74,298	6,424	19,700	9,792	3,147				113,361	113,373
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800	117,240	24,868		190					142,298	142,311
19	Tuant 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					157,812				157,812	157,812
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	Tuants Alternative/Optional Ed Programs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									0	0
34	Total Instruction ^{1a} (without Student Activity Funds)	1000	2,976,316	742,724	115,317	194,106	77,084	23,448			23,448	4,362,407
35	Total Instruction ^{1a} (with Student Activity Funds)	1000	2,976,316	742,724	115,317	194,106	77,084	184,407			4,289,954	4,362,407
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110									0	0
39	Guidance Services	2120	124,288	25,193							149,481	162,386
40	Health Services	2130		71	344	2,976	5,878				9,269	10,247
41	Psychological Services	2140									0	0
42	Speech Pathology & Audiology Services	2150	116,916	20,105		1,292	727				139,040	139,048
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
44	Total Support Services - Pupils	2100	241,204	45,369	344	4,268	5,878	727			297,790	311,681
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			7,508						7,508	9,600
47	Educational Media Services	2220			53,738	66,968	64,397	10			473,842	478,067
48	Assessment & Testing	2230	225,070	63,659	7,694						7,694	7,694
49	Total Support Services - Instructional Staff	2200	225,070	63,659	68,940	66,968	64,397	10			489,044	495,361
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,600		82,039	5,972	18,733				110,344	104,600
52	Executive Administration Services	2320	174,867	40,525	722	288	725				217,127	217,196
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361									0	0
55	Total Support Services - General Administration	2300	178,467	40,525	82,761	6,260	19,458				327,471	321,796

The 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												
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	238,801	77,160	298	211		509			316,979	317,267
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	238,801	77,160	298	211	0	509	0	0	316,979	317,267
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	58,915	11,739	10,350	391					81,395	81,407
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	102,170	15,561	140,589						258,320	258,536
66	Internal Services	2570			19,122	410					19,532	19,700
67	Total Support Services - Business	2500	161,085	27,300	29,472	141,390	0	0	0	0	359,247	359,643
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	1,044,627	254,013	181,815	219,097	70,275	20,704	0	0	1,790,531	1,805,748
77	COMMUNITY SERVICES (ED)	3000	3,360	275		1,376					5,011	17,295
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			3,701						3,701	900
81	Payments for Special Education Programs	4120			404,815						404,815	462,642
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			408,516			0			408,516	463,542
87	Payments for Regular Programs - Tuition	4210						42,122			42,122	
88	Payments for Special Education Programs - Tuition	4220									0	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290						42,122			42,122	0
94	Total Payments to Other Govt Units (In-State)	4200						42,122			42,122	0
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to other Govt Units	4000			408,516			42,122			450,638	463,542
105	DEBT SERVICES (ED)	5000										

The 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												
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150						179,278			179,278	179,278
112	Total Interest on Short-Term Debt	5100						179,278			179,278	179,278
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						179,278			179,278	179,278
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds)		4,024,303	997,012	705,648	414,579	147,359	403,063	0	0	6,691,964	6,828,270
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,024,303	997,012	705,648	414,579	147,359	426,511	0	0	6,715,412	6,828,270
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(189,667)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(191,803)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS										0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS										0	
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530					72,920				72,920	1,001,094
128	Operation & Maintenance of Plant Services	2540				145,158					557,144	559,936
129	Pupil Transportation Services	2550			199,776						0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	191,742	20,468	199,776	145,158	72,920	0	0	0	630,064	1,561,030
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	191,742	20,468	199,776	145,158	72,920	0	0	0	630,064	1,561,030
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0	
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)										0	
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000									0	
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Regl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000									0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		191,742	20,468	199,776	145,158	72,920	0	0	0	630,064	1,561,030
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(59,559)	

The 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												
157												
158												
159	30 - DEBT SERVICES (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
161	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110										0
162	Payments for Regular Programs	4120										0
163	Payments for Special Education Programs	4130										0
164	Other Payments to In-State Govt Units (Describe & Itemize)	4000						0				0
165	Total Payments to Other Districts & Govt Units (In-State)											0
166	DEBT SERVICES (DS)	5000										
167	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
168	Tax Anticipation Warrants	5110										0
169	Tax Anticipation Notes	5120										0
170	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
171	State Aid Anticipation Certificates	5140										0
172	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
173	Total Debt Services - Interest On Short-Term Debt	5100						0				0
174	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						64,350			64,350	64,350
175	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
176	(Lease/Purchase Principal Retired) ¹¹											
177	DEBT SERVICES - OTHER (Describe & Itemize)	5400						474,556			474,556	440,000
178	Total Debt Services	5000			0			538,906			538,906	504,350
179	PROVISION FOR CONTINGENCIES (DS)	6000										
180	Total Disbursements/Expenditures				0			538,906			538,906	504,350
181	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										24,289	
182	40 - TRANSPORTATION FUND (TR)											
183	SUPPORT SERVICES (TR)											
184	SUPPORT SERVICES - PUPILS	2100										0
185	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
186	SUPPORT SERVICES - BUSINESS	2550				23,600					23,600	636,233
187	Pupil Transportation Services	2900										0
188	Other Support Services (Describe & Itemize)	2000										0
189	Total Support Services	3000				23,600		0			23,600	636,233
190	COMMUNITY SERVICES (TR)											
191	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										0
192	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
193	Payments for Regular Programs	4110										0
194	Payments for Special Education Programs	4120										0
195	Payments for Adult/Continuing Education Programs	4130										0
196	Payments for CTE Programs	4140										0
197	Payments for Community College Programs	4170										0
198	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0				0
199	Total Payments to Other Govt. Units (In-State)	4100						0				0
200	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
201	Total Payments to other Govt Units	4000						0				0
202	DEBT SERVICES (TR)	5000										
203	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
204	Tax Anticipation Warrants	5110										0
205	Tax Anticipation Notes	5120										0
206	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
207	State Aid Anticipation Certificates	5140										0
208	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
209	Total Debt Services - Interest On Short-Term Debt	5100						0				0
210	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0

The 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	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		0	0	558,953	23,600	0	0	0	0	582,553	636,233
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(94,482)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		37,768							37,768	38,742
220	Pre-K Programs	1125		7,599							7,599	7,600
221	Special Education Programs (Functions 1200-1220)	1200		38,370							38,370	38,377
222	Special Education Programs - Pre-K	1225		2,203							2,203	2,204
223	Remedial and Supplemental Programs - K-12	1250		1,579							1,579	1,579
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		2,320							2,320	2,322
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900		5,580							5,580	5,581
233	Total Instruction	1000		95,419							95,419	96,405
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120		1,744							1,744	2,601
238	Health Services	2130		4,997							4,997	4,998
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		1,688							1,688	1,689
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		8,429							8,429	9,288
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	0
245	Educational Media Services	2220									26,525	26,531
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		26,525							26,525	26,531
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		138							138	138
250	Executive Administration Services	2320		10,277							10,277	10,279
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		10,415							10,415	10,417
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410									13,684	13,686
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		13,684							13,684	13,686

The 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 #	[300]	[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												
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510										
261	Fiscal Services	2520		8,346							8,346	8,347
262	Facilities Acquisition & Construction Services	2530										
263	Operation & Maintenance of Plant Services	2540		27,371							27,371	27,372
264	Pupil Transportation Services	2550										
265	Food Services	2560		14,069							14,069	14,070
266	Internal Services	2570										
267	Total Support Services - Business	2500		49,786							49,786	49,789
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610										
270	Planning, Research, Development, & Evaluation Services	2620										
271	Information Services	2630										
272	Staff Services	2640										
273	Data Processing Services	2660										
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900										
276	Total Support Services (MR/SS)	3000		108,839							108,839	109,711
277	COMMUNITY SERVICES (MR/SS)	3000		204							204	719
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110										
280	Payments for Special Education Programs	4120										
281	Payments for CTE Programs	4140										
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110										
286	Tax Anticipation Notes	5120										
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
288	State Aid Anticipation Certificates	5140										
289	Other (Describe & Itemize)	5150										
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			204,462							204,462	206,835
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										65,065	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530										
299	Other Support Services (Describe & Itemize)	2900										
300	Total Support Services	2000		0							0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110										
304	Payments for Special Education Programs	4120										
305	Payments for CTE Programs	4140										
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
307	Total Payments to Other Govt Units	4000		0							0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures			0							0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
311												

The 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)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
312												
313												
314												
315	INSTRUCTION (TF)	1000										1,500
316	Regular Programs	1100	1,500									1,500
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125										0
319	Special Education Programs (Functions 1200 - 1220)	1200	8,000									8,000
320	Special Education Programs Pre-K	1225										0
321	Remedial and Supplemental Programs K-12	1250										0
322	Remedial and Supplemental Programs Pre-K	1275										0
323	Adult/Continuing Education Programs	1300										0
324	CTE Programs	1400										0
325	Interscholastic Programs	1500										0
326	Summer School Programs	1600										0
327	Gifted Programs	1650										0
328	Driver's Education Programs	1700										0
329	Bilingual Programs	1800										0
330	Traut Alternative & Optional Programs	1900										0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Traut Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction*	1000	9,500	0	0	0	0	0	0	0	9,500	9,500
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										0
347	Attendance & Social Work Services	2110										0
348	Guidance Services	2120										0
349	Health Services	2130	34,031									34,031
350	Psychological Services	2140										0
351	Speech Pathology & Audiology Services	2150										0
352	Other Support Services - Pupils (Describe & Itemize)	2190										0
353	Total Support Services - Pupil	2100	34,031	0	0	0	0	0	0	0	34,031	34,031
354	Support Services - Instructional Staff	2200										0
355	Improvement of Instruction Services	2210										0
356	Educational Media Services	2220	3,000									3,000
357	Assessment & Testing	2230										0
358	Total Support Services - Instructional Staff	2200	3,000	0	0	0	0	0	0	0	3,000	3,000
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			86,048						86,048	15,000
361	Executive Administration Services	2320	15,000									15,000
362	Special Area Administration Services	2330										0
363	Claims Paid from Self Insurance Fund	2361										64,837
364	Risk Management and Claims Services Payments	2365			6,033	1,194	61,975				69,702	68,008
365	Total Support Services - General Administration	2300	15,000	0	92,081	1,194	61,975	0	0	0	170,250	147,845
366	Support Services - School Administration	2400										9,500
367	Office of the Principal Services	2410	9,500								9,500	9,500
368	Other Support Services - School Administration (Describe & Itemize)	2490										0
369	Total Support Services - School Administration	2400	9,500	0	0	0	0	0	0	0	9,500	9,500

The 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												
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	6,000								6,000	6,000
375	Pupil Transportation Services	2550										
376	Food Services	2560										
377	Internal Services	2570										
378	Total Support Services - Business	2500	6,000	0	0	0	0	0	0	0	6,000	6,000
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	67,531	0	92,081	1,194	61,975	0	0	0	222,781	21,212
388	COMMUNITY SERVICES (TF)	3000										222,789
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										0
390	Payments to Other Dist & Govt Units (In-State)											0
391	Payments for Regular Programs	4110										0
392	Payments for Special Education Programs	4120										0
393	Payments for Adult/Continuing Education Programs	4130										0
394	Payments for CTE Programs	4140										0
395	Payments for Community College Programs	4170										0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0							0
398	Payments for Regular Programs - Tuition	4210										0
399	Payments for Special Education Programs - Tuition	4220										0
400	Payments for Adult/Continuing Education Programs - Tuition	4230										0
401	Payments for CTE Programs - Tuition	4240										0
402	Payments for Community College Programs - Tuition	4270										0
403	Payments for Other Programs - Tuition	4280										0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200			0							0
406	Payments for Regular Programs - Transfers	4310										0
407	Payments for Special Education Programs - Transfers	4320										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
409	Payments for CTE Programs - Transfers	4340										0
410	Payments for Community College Program - Transfers	4370										0
411	Payments for Other Programs - Transfers	4380										0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0							0
414	Payments to Other Dist & Govt Units (Out of State)	4400										0
415	Total Payments to Other Dist & Govt Units	4000			0							0

The 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)	Func#	[100]	[200]	[300]	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										0
419	Tax Anticipation Notes	5120										0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
421	State Aid Anticipation Certificates	5140										0
422	Other Interest 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										
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
426	(Lease/Purchase Principal Retired) ¹¹	5400										0
427	DEBT SERVICES - OTHER (Describe & Itemize)	5000						0				0
428	Total Debt Services	6000						0				0
429	PROVISIONS FOR CONTINGENCIES (TF)											
430	Total Disbursements/Expenditures		77,031	0	92,081	1,194	61,975	0	0	0	232,281	232,289
431	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,411	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530										0
436	Operation & Maintenance of Plant Services	2540										0
437	Total Support Services - Business	2500						0	0	0		0
438	Other Support Services (Describe & Itemize)	2900										0
439	Total Support Services	2000						0	0	0		0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
444	Total Payments to Other Govt Units	4000						0				0
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										
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										0
452	Total Debt Service	5000						0				0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										54,590	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	950,310		950,310	1,061,067	1,061,067
5	Operations & Maintenance	307,212		307,212	343,017	343,017
6	Debt Services **	552,186		552,186	599,978	599,978
7	Transportation	98,307		98,307	109,766	109,766
8	Municipal Retirement	106,885		106,885	123,724	123,724
9	Capital Improvements	0		0		0
10	Working Cash	40,961		40,961	45,736	45,736
11	Tort Immunity	230,016		230,016	268,139	268,139
12	Fire Prevention & Safety	40,961		40,961	45,736	45,736
13	Leasing Levy	40,961		40,961	45,736	45,736
14	Special Education	16,385		16,385	18,294	18,294
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	115,798		115,798	134,042	134,042
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	2,499,982	0	2,499,982	2,795,235	2,795,235
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT									
1									
2	Description [Enter Whole Dollars]	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)								
4	Total CPRT Notes				0				
5	TAX ANTICIPATION WARRANTS (TAW)								
6	Educational Fund				0				
7	Operations & Maintenance Fund				0				
8	Debt Services - Construction				0				
9	Debt Services - Working Cash				0				
10	Debt Services - Refunding Bonds				0				
11	Transportation Fund				0				
12	Municipal Retirement/Social Security Fund				0				
13	Fire Prevention & Safety Fund				0				
14	Other - (Describe & Itemize)				0				
15	Total TAWs	0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)								
17	Educational Fund				0				
18	Operations & Maintenance Fund				0				
19	Fire Prevention & Safety Fund				0				
20	Other - (Describe & Itemize)				0				
21	Total TANs	0	0	0	0				
22	TEACHERS/EMPLOYEES' ORDERS (TEO)								
23	Total TEOs (Educational, Operations & Maintenance, & Transportation Funds)				0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates								
25	Total (All Funds)				0				
26	OTHER SHORT-TERM BORROWING								
27	Total Other Short-Term Borrowing (Describe & Itemize)				0				
SCHEDULE OF LONG-TERM DEBT									
29									
30	Part A: GASB 87 Leases Only								
31	Technology lease	03/23/21	Amount of Original Issue	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Describe and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
32	Technology lease	04/26/22	29,400	19,527	7		9,628	9,629	9,629
33	Technology lease	06/07/23	29,336	19,081	7		15,030	29,329	29,329
34	Technology lease	09/09/24	44,359	44,359	7			37,710	37,710
35								0	0
36								0	0
37								0	0
38								0	0
39								0	0
40								0	0
41								0	0
42								0	0
43			150,805	82,967			34,556	86,121	86,121
44								0	0
45	Part B: Other Long-Term Debt Identification or Name of Issue								
46	General Obligation Refunding Bonds	10/12/17	Amount of Original Issue	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Describe and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
47	General Obligation Refunding Bonds	09/25/18	3,655,000	2,855,000	3		440,000	1,925,000	1,767,857
48			4,500,000	4,500,000	3			4,500,000	4,500,000
49								0	0
50								0	0
51								0	0
52								0	0
53								0	0
54								0	0
55								0	0
56								0	0
57								0	0
58								0	0
59								0	0
60								0	0
61								0	0
62								0	0
63								0	0
64			8,315,805	6,947,967			474,556	6,511,121	6,353,978
65	* Each type of debt issued must be identified separately with the amount:								
66	1. Working Cash Fund Bonds								
67	2. Funding Bonds								
68	3. Refunding Bonds								
69	4. Fire Prevent, Safety, Environmental and Energy Bonds								
70	5. Tort Judgment Bonds								
71	6. Building Bonds								
72	7. Other								
73	8. Other								
74	9. Other								
75	10. Other								
76	11. Other								
77	12. Other								

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

A	B	C	D	E	F	G	H	I	J	K	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	Description (Enter Whole Dollars)				Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
2	Cash Basis Fund Balance as of July 1, 2023										
3	RECEIPTS:										
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	230,016	16,385				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	3,676					
6	Drivers' Education Fees				10-1970						
7	School Facility Occupation Tax Proceeds				30 or 60-1983						
8	Driver Education				10 or 20-3370						
9	Other Receipts (Describe & Itemize)				--	0					
10	Sale of Bonds				10, 20, 40 or 60-7200						
11	Total Receipts					233,692	16,385	0	0	0	
12	DISBURSEMENTS:										
13	Instruction				10 or 50-1000						
14	Facilities Acquisition & Construction Services				20 or 60-2530		16,385				
15	Tort Immunity Services				80	232,281					
16	DEBT SERVICE:										
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						
19	Debt Services Other (Describe & Itemize)				30-5400						
20	Total Debt Services									0	
21	Other Disbursements (Describe & Itemize)				--						
22	Total Disbursements					232,281	16,385	0	0	0	
23	Ending Cash Basis Fund Balance as of June 30, 2024					1,411	0	0	0	0	
24	Reserved Cash Balance				714						
25	Unreserved Cash Balance				730	1,411	0	0	0	0	
26											
27											
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:										
30						Total Claims Payments:	232,281				
31						Total Reserve Remaining:	1,411				
32						In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.					
33	Expenditures:										
34	Workers' Compensation Act and/or Workers' Occupational Disease Act					21,212					
35	Unemployment Insurance Act					0					
36	Insurance (Regular or Self-Insurance)					64,836					
37	Risk Management and Claims Service					0					
38	Judgments/Settlements					0					
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					146,233					
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
41	Legal Services					0					
42	Principal and Interest on Tort Bonds					0					
43	Other - Explain on Itemization 44 tab					0					
44	Total					0					
45	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK					
46	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
47	55 ILCS 5/5-1006.7										
48											
49											
50											

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2024											
2	Please read schedule instructions before completing.											
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024										Yes	No
4	If the answer to the above question is "YES", this schedule must be completed.											
5	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.											
6	Part 1: CARES, CRRSA, and ARP REVENUE											
7	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 and/or FY 2023 EXPENDITURES reported in the prior year: FY 2021, FY 2022, and/or FY 2023 AFR.											
8	Revenue Section A											
9	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
11	ESSE II (only) (CRRSA Act) [FRIS SUB PROGRAM CODE: E2, F6, SE, PM, CP, DZ, HT, ST, DA]	4998										0
12	ESSE III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, C3, D3, E3, ES, PM, S1, PA, JS, ZS, 35, 45, 55, 65, 75]	4998										0
13	GER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, JK, JE]	4998										0
14	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998										0
15	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998										0
16	CURES (Continuing State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, ES, AS, SW]	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on itemization tab)	4998										0
20	Total Revenue Section A		0	0	0	0	0	0	0	0	0	0
21	Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.											
22	Revenue Section B											
23	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
24	ESSE II (only) (CRRSA Act) [FRIS SUB PROGRAM CODE: E2, F6, SE, PM, CP, DZ, HT, ST, DA]	4998	218,930	3,089								222,012
25	GER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, JK, JE]	4998										0
26	ESSE III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, C3, D3, E3, ES, PM, S1, PA, JS, ZS, 35, 45, 55, 65, 75]	4998										0
27	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998										0
28	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998										0
29	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998										0
30	CURES (Continuing State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, ES, AS, SW]	4998	7			5,359	23					5,389
31	Other CARES Act Revenue (not accounted for above) (Describe on itemization tab)	4998										0
32	Other CRRSA Revenue (not accounted for above) (Describe on itemization tab)	4998										0
33	Other ARP Revenue (not accounted for above) (Describe on itemization tab)	4998										0
34	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	218,930	3,089	5,359		23	0			0	227,401
35	Total Revenue Section B		218,930	3,089	5,359		23	0			0	227,401
36	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
37	Total Other Federal Revenue (Section A plus Section B)	4998	218,930	3,089	5,359		23	0			0	227,401
38	Total Other Federal Revenue from Revenue Tab	4998	218,930	3,089	5,359		23	0			0	227,401
39	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
40	Error must be corrected before submitting to GSE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
41	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
42												
43												

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																												
44	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.																																																																							
45	Expenditure Section A:																																																																							
46	ESSER I EXPENDITURES (CARES)																																																																							
47																																																																								
48																																																																								
49																																																																								
50	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="12" style="text-align: center;">DISBURSEMENTS</th> </tr> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> <th colspan="3"></th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> <th colspan="3"></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td colspan="3"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td colspan="3"></td> </tr> </tbody> </table>												DISBURSEMENTS												(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures												0												0			
DISBURSEMENTS																																																																								
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures																																																																
								0																																																																
								0																																																																
51	1. List the total expenditures for the Functions 1000 and 2000 below																																																																							
52	INSTRUCTION Total Expenditures 3000																																																																							
53	SUPPORT SERVICES Total Expenditures 2000																																																																							
54	2. List the specific expenditures in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Function 2000 above)																																																																							
55	Facilities Acquisition and Construction Services (Total) 2530																																																																							
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540																																																																							
57	FOOD SERVICES (Total) 2550																																																																							
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)																																																																							
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 3000																																																																							
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000																																																																							
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions) 0																																																																							
62																																																																								

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

	A	B	C	D	E	F	G	H	I	J	K	L
	DISBURSEMENTS											
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101	FUNCTION											
102	1. List the total expenditures for the Functions 1000 and 2000 below											
103	INSTRUCTION Total Expenditures 3000											
104	SUPPORT SERVICES Total Expenditures 2000											
105	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
106	Facilities Acquisition and Construction Services (Total) 2530											
107	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
108	FOOD SERVICES (Total) 2560											
109	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
110	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000											
111	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
112	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											
113	Expenditure Section E:											
114	ESSER III EXPENDITURES (ARP)											
115	FUNCTION											
116	1. List the total expenditures for the Functions 1000 and 2000 below											
117	INSTRUCTION Total Expenditures 1000											
118	SUPPORT SERVICES Total Expenditures 2000											
119	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
120	Facilities Acquisition and Construction Services (Total) 2530											
121	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2540											
122	FOOD SERVICES (Total) 2560											
123	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
124	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) 1000											
125	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) 2000											
126	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) Total Technology											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	EXPENDITURE SECTION F:											
	CRRSA Child Nutrition (CRRSA)											
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
135	Expenditure Section F:											
136	CRRSA Child Nutrition (CRRSA)											
137	FUNCTION											
138	1. List the total expenditures for the Functions 1000 and 2000 below											
139	140	INSTRUCTION Total Expenditures	1000									0
140	141	SUPPORT SERVICES Total Expenditures	2000									0
141	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
142	144	Facilities Acquisition and Construction Services (Total)	2530									0
143	145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
144	146	FOOD SERVICES (Total)	2560									0
145	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
146	149	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
147	150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
148	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
149	152		0	0	0	0	0	0	0	0	0	0
150	Expenditure Section G:											
151	ARP Child Nutrition (ARP)											
152	FUNCTION											
153	1. List the total expenditures for the Functions 1000 and 2000 below											
154	159	INSTRUCTION Total Expenditures	1000									0
155	160	SUPPORT SERVICES Total Expenditures	2000									0
156	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
157	162	Facilities Acquisition and Construction Services (Total)	2530									0
158	164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
159	165	FOOD SERVICES (Total)	2560									0
160	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
161	167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
162	168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
163	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
164	170		0	0	0	0	0	0	0	0	0	0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)											
245	FUNCTION											
246	1. List the total expenditures for the Functions 1000 and 2000 below											
247	INSTRUCTION Total Expenditures	1000										0
248	SUPPORT SERVICES Total Expenditures	2000										0
249	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
250	Facilities Acquisition and Construction Services (Total)	2530										0
251	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
252	FOOD SERVICES (Total)	2560										0
253	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
254	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
255	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
256	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
257	Expenditure Section M:											
258	Other ARP Expenditures (not accounted for above)											
259	FUNCTION											
260	1. List the total expenditures for the Functions 1000 and 2000 below											
261	INSTRUCTION Total Expenditures	1000										0
262	SUPPORT SERVICES Total Expenditures	2000										0
263	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
264	Facilities Acquisition and Construction Services (Total)	2530										0
265	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
266	FOOD SERVICES (Total)	2560										0
267	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
268	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
269	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
270	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
271	Expenditure Section N:											
272	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
273	FUNCTION											
274	1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
275	INSTRUCTION Total Expenditures	1000	166,138	54,551	126,725	103,492	78,217	0	0	0	0	529,133
276	SUPPORT SERVICES Total Expenditures	2000	94,790	22,137	100,389	7,573	3,899	0	0	0	0	228,788
277	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)		0	0	72,990	0	0	0	0	0	0	74,920
278	Facilities Acquisition and Construction Services (Total)	2530	0	0	3,089	0	0	0	0	0	0	3,089
279	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0	0
280	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0
281	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
282	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000	166,138	54,551	126,725	103,492	78,217	0	0	0	0	529,133
283	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000	94,790	22,137	100,389	7,573	3,899	0	0	0	0	228,788
284	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	260,928	76,688	227,114	111,065	82,116	0	0	0	0	757,921
285	Expenditure Section O:											
286	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
287	FUNCTION											
288	1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
289	INSTRUCTION Total Expenditures	1000	166,138	54,551	126,725	103,492	78,217	0	0	0	0	529,133
290	SUPPORT SERVICES Total Expenditures	2000	94,790	22,137	100,389	7,573	3,899	0	0	0	0	228,788
291	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
292	Facilities Acquisition and Construction Services (Total)	2530	0	0	72,990	0	0	0	0	0	0	74,920
293	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	3,089	0	0	0	0	0	0	3,089
294	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0
295	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
296	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000	166,138	54,551	126,725	103,492	78,217	0	0	0	0	529,133
297	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000	94,790	22,137	100,389	7,573	3,899	0	0	0	0	228,788
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	260,928	76,688	227,114	111,065	82,116	0	0	0	0	757,921

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	197,845			197,845						197,845
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	26,392,943	134,895		26,527,838	50	6,640,452	493,400		7,133,852	19,393,986
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	40,759			40,759	20	22,158	1,553		23,711	17,048
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	1,333,585	147,359		1,480,944	10	925,700	121,140		1,046,840	434,104
12	5 Yr Schedule	252				0	5				0	0
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260				0						0
15	Total Capital Assets	200	27,965,132	282,254	0	28,247,386		7,588,310	616,093	0	8,204,403	20,042,983
16	Non-Capitalized Equipment	700				0	10					
17	Allowable Depreciation								616,093			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	6,691,964	
9	O&M	Expenditures 16-24, L155	Total Expenditures			630,064	
10	DS	Expenditures 16-24, L178	Total Expenditures			538,906	
11	TR	Expenditures 16-24, L214	Total Expenditures			582,553	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			204,462	
13	TORT	Expenditures 16-24, L429	Total Expenditures			232,281	
14							
16							
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			146,228	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			44,705	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			0	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			157,812	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			5,011	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			450,638	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			147,359	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			72,920	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			474,556	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			7,599	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			2,203	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			204	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			61,975	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			1,571,210	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			7,309,020	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			550,26	
99			Estimated OEPP (Line 97 divided by Line 98)			13,282.85	
100							
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)			8,831	
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			7,065	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			49,382	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			23,582	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			72,520	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			5,124	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE				Amount
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation				53,399
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				50,000
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources				850
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				20,109
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service				355,973
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I				158,900
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV				7,677
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through				171,548
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 (LIPLEP)				1,970
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				29,014
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				24,816
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program				13,554
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)				227,401
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses				0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **				267,578
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				52,869
196					Total Deductions for PCTC Computation (Line 104 through Line 194)		\$ 1,602,162
197					Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		5,706,858
198					Total Depreciation Allowance (from page 36, Line 18, Col I)		616,093
199					Total Allowance for PCTC Computation (Line 197 plus Line 198)		6,322,951
200					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		550.26
201					Total Estimated PCTC (Line 199 divided by Line 200) *		\$ 11,490.84
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>						
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).			58,454			
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17							
18	Instruction	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19		1000			4,294,341	4,294,341	
20	Support Services:						
21	Pupil	2100		334,372		334,372	
22	Instructional Staff	2200		454,172		454,172	
23	General Admin.	2300		446,161		446,161	
24	School Admin.	2400		340,163		340,163	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	89,741	0	89,741	0	
28	Oper. & Maint. Plant Services	2540		590,515	590,515	0	
29	Pupil Transportation	2550		582,553	582,553	0	
30	Food Services	2560		272,389	272,389	0	
31	Internal Services	2570	19,532	0	19,532	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0	0	
34	Plan, Rsrch, Dvlp. Eval. Srv.	2620		0	0	0	
35	Information Services	2630		0	0	0	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	
38	Other:						
39	Community Services	2900		0	0	0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		5,215	5,215	0	
41	Total		109,273	6,786,636	6,786,636	699,788	
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	109,273		Total Indirect Costs:	699,788
44			Total Direct Costs:	6,786,636		Total Direct Costs:	6,196,121
45							= 11.29%
							= 1.61%

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Spring Valley CCSD 99					
7	28-006-0990-04_AFR24 Spring Valley CCSD 99					
8	Check box if this schedule is not applicable..... <input type="checkbox"/>		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget <input type="checkbox"/>					
10	Service or Function (Check all that apply)					
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		Food Coop - LaSalle County ROE
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		BMP Special Ed Coop
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Hall Township H.S. - Shared Bus Service
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

School District Name: Spring Valley CCSD 99
 RCDT Number: 28006099004

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024			Budgeted Expenditures, Fiscal Year 2025				
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	217,127		15,000	232,127	229,471		15,000	244,471
2. Special Area Administration Services	2330	0		0	0	0			0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0		0	0				0
5. Internal Services	2570	19,532		0	19,532	20,500			20,500
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.									0
8. Totals		236,659		0	251,659	249,971		0	264,971
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									5%

CERTIFICATION

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

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

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

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

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

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

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

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

1. Page 10, Line 81, Education Fund - Yearbooks & Caps and Gowns
2. Page 11, Line 109, Education Fund - Project lead the way Grant, Student Locks, Band & Recorder Fees, & Misc
3. Page 11, Line 109, O&M Fund - Insurance Reimb & Misc Rev
4. Page 12, Line 170, Education Fund - Library Grant
5. Page 15, Line 269, Ed/O&M/Trans/IMRF Fund - ESSER Grants

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies

A. General

Spring Valley Elementary CCSD No. 99, Spring Valley, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2024, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

B. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility. The entity is a consolidated elementary school district located in Bureau County, Illinois.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are therefore excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

C. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and 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, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various 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 District uses the following fund types and account groups:

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - **Summary of Significant Accounting Policies (Continued)**

C. Basis of Presentation – Fund Accounting (Continued)

Government 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.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the financial resources held by the District to be used for temporary interfund loans to other funds. The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

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. The District has no Fiduciary Funds at June 30, 2024.

In prior years, Agency Funds included Student Activity Funds. These funds are now included as part of the Educational Fund as of the year-ended June 30, 2024. They are no longer considered Fiduciary Funds.

D. Government Funds – Measurement Focus

The financial statements of all governmental 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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Government Funds – Measurement Focus (Continued)

statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

E. General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their acquisition cost. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District has adopted a capitalization threshold policy for capital assets by asset class or type. The threshold amounts are included in the table below.

No depreciation has been provided on fixed assets in the bound financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$616,093, which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$8,204,403. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

Depreciation on all assets that exceed the threshold levels is provided on the straight-line basis over the following estimated useful lives:

<u>Category</u>	<u>Threshold</u>	<u>Life (Years)</u>
Buildings and Improvements	\$ 2,000	10 to 50
Equipment	\$ 1,000	5 to 10
Furniture and Fixtures	\$ 1,000	5 to 20
Transportation Equipment	\$ 5,000	5

Long-term liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sale of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

F. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account 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 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.

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

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

G. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the cash basis of accounting, which is compared to actual cash basis results in Schedule 1. The cash basis is an acceptable method in accordance with Chapter 122, Paragraph 17.1 of the Illinois Revised Statutes. These details are reported in Schedule 1 along with conversion to the accrual basis. The original budget was passed on September 20, 2023, and was amended on June 19, 2024.

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

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

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings accounts). Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days.

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education.

J. 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 a definitions of the differences and a reconciliation of how these balances are reported.

A. 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.

B. 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 and Debt Service 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 –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Fund Balance Reporting (Continued)

B. Restricted Fund Balance (Continued)

2. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At June 30, 2024, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balance.

4. Leasing Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2024, expenditures disbursed exceeded revenue received and the prior year restricted fund balance from the leasing levy, resulting in no restricted fund balance.

5. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures exceeded revenue plus the beginning restricted balance for this purpose, resulting in a restricted fund balance of \$0 at June 30, 2024. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

C. 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 balances by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balances also incorporate 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. At June 30, 2024, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2024 amounted to approximately \$450,000. This amount is shown as Unreserved in the Educational Fund.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

J. Fund Balance Reporting (Continued)

D. 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 Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of June 30, 2024, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specific 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.

F. 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. Student Activity Funds are not included.

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Nonspend.</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassign.</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	-	-	450,000	-	871,632	-	1,321,632
Operations & Maintenance	-	485,651	-	-	-	-	485,651
Debt Service	-	157,143	-	-	-	-	157,143
Transportation	-	-	-	-	-	-	-
Municipal Retirement	-	217,682	-	-	-	-	217,682
Working Cash	-	-	-	-	297,085	-	297,085
Tort Liability	-	16,211	-	-	-	-	16,211
Fire Prevention and Safety	-	279,901	-	-	-	-	279,901

K. 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.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the levy in December of 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	2022 LIMIT	2022 LEVY
Education	1.1600	1.1600
Liability Insurance	As Needed	0.2808
Special Education	0.0200	0.0200
Operation/Maintenance	0.3750	0.3750
Transportation	0.1200	0.1200
Municipal Retirement	As Needed	0.1305
Social Security/Medicare	As Needed	0.1414
Working Cash	0.0500	0.0500
Bonds	As Needed	0.6740
Lease	0.0500	0.0500
Fire Prevention	0.0500	0.0500
Total		3.0516

The following dates apply to property tax levies for 2022 collected in fiscal 2024:

Lien date:	January 1, 2022
Levy date:	December of 2022
Due dates:	Approximately July 1 and September 1, 2023
Collection dates:	Within 30 days of collection

Property tax in the following amounts have been levied and collected:

Tax Year	Fiscal Year Rec'd	Taxed Assessment	Levy Rate	Extension	Collected	Variance
2022	2024	\$ 81,922,054	3.0516	\$ 2,499,950	\$ 2,499,982	\$ 32
2021	2023	76,420,279	3.0831	2,356,122	2,344,428	(11,694)
2020	2022	73,083,498	3.0092	2,199,229	2,212,722	13,493

Note 3 - Common Bank Account

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested 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.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 4 - Cash and Investments

The District is allowed to invest in securities as authorized by Section 2 and 6 of the Public Funds Investment Act and Section 8-7 of the School Code.

A. Cash Deposits

At June 30, 2024, the District had cash account balances with a carrying value of \$524,601, and with a combined bank balance of \$557,342. Cash accounts are held at Spring Valley City Bank, Spring Valley, IL.

The deposits at Spring Valley City Bank are insured to \$250,000 by the F.D.I.C at each bank. All District deposits are fully secured. All are Type 1 deposits at June 30, 2024.

Type 1 – Fully insured by FDIC

Type 2 – Secured by securities pledged to District but in the bank's name

Type 3 – Uninsured

The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2024.

B. Investments

The District holds an investment account with Charles Schwab at June 30, 2024. The total of the investment account was \$2,310,303 at June 30, 2024 and consisted of cash and bank sweep, money market, and fixed income amounts. All investments held by the District can be readily converted into cash within 90 days, so the investment balance is considered to be a cash equivalent on the financial statements. The investments are categorized in accordance with GASB Statement No. 72, Fair Value Measurement and Application. A fair value hierarchy with three levels, as follows:

- Level 1 – inputs are quoted prices for identical assets/liabilities in active markets that a government can access at the measurement date. Examples of markets in which inputs may be observable include exchange markets, dealer markets, and brokered markets.
- Level 2 – inputs, other than quoted prices included in level 1, that are directly or indirectly observable for an asset or liability. Level 2 inputs include quoted prices for similar assets.
- Level 3 – inputs are unobservable. In these instances a government should develop inputs using the best information available under the circumstances.

All are considered Level 1 investments at June 30, 2024.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 5 - Changes in Capital Assets (General Fixed Assets)

Capital Assets at Cost	Balance 6/30/23	Additions	Deletions	Balance 6/30/24
Non-Depreciable:				
Land	\$ 197,845	\$ -	\$ -	\$ 197,845
Depreciable:				
Buildings and Improvements	26,392,943	134,895	-	26,527,838
Other Improvements	40,759	-	-	40,759
Equipment	1,333,585	147,359	-	1,480,944
Total Capital Assets	\$ 27,965,132	\$ 282,254	\$ -	\$ 28,247,386
	Balance 6/30/23	Additions	Deletions	Balance 6/30/24
Accumulated Depreciation				
Buildings and Improvements	\$ 6,640,452	\$ 493,400	\$ -	\$ 7,133,852
Other Improvements	22,158	1,553	-	23,711
Equipment	925,700	121,140	-	1,046,840
Total Accumulated Depr.	\$ 7,588,310	\$ 616,093	\$ -	\$ 8,204,403

Note 6 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2024, was \$401,831 (\$329,129 for TRS and \$72,702 for IMRF). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/acfrs/fy2023>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 are funded by bonds issued by the state of Illinois.

Contributions

The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2024, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,160,308 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 calculated to be \$21,211 and was paid toward this obligation in 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 \$275,367 were paid from federal and special trust funds that required employer contributions of \$29,189, which were paid in the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 6 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

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 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.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2024, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Expense

For the year ended June 30, 2024, the employer recognized TRS pension expense of \$329,129 on a cash basis under this plan.

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

B. Illinois Municipal Retirement Fund - 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's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 6 - Retirement Fund Commitments (Continued)

B. Illinois Municipal Retirement Fund - Pension Plan

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms – As of December 31, 2023, the following employees were covered by the benefit terms:

Number of	<u>Membership</u>
- Retirees and Beneficiaries	54
- Inactive, Non-Retired Members	36
- Active Members	34
Total	124

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% 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 contribution rate for calendar year 2024 was 7.65% and for 2023 was 6.65%. The total employer contribution paid for calendar 2023 was \$71,171. The actual contributions paid during the fiscal year ended June 30, 2024 were \$72,702. 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 IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 7 - Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

A. Teacher Health Insurance Security Fund

The District (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 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 contributions to TRS who are not employees of the state to make a contribution to the THIS Fund.

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2024. State of Illinois contributions were \$32,913, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2024. For the year ended June 30, 2024, the District paid \$24,502, to the THIS Fund, which was 100 percent of the required contribution.

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-Report/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 7 - **Other Post-Employment Benefits (Continued)**

B. Post-Retirement Health Care Plan

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2024.

Plan Description

The district administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

Funding Policy

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made

The retiree premium established is paid entirely by retiree contributions and as such there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

C. 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 \$129,508, the total required contribution for the current fiscal year.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 8 - Long-Term Debt

Bonds Payable

Bond Issue 1: A General Obligation School Refunding Bond, Series 2017 dated October 12, 2017, \$3,665,000 authorized and issued at a rate of 3.0% provides for serial retirement beginning December 1, 2017. Interest is payable semiannually on June 1 and December 1.

Bond Issue 2: A General Obligation School Bond, Series 2018 dated September 25, 2018, \$4,500,000 authorized and issued at rates of 3.15% to 4.50% provides for retirement of principal beginning December 1, 2027. Interest is payable semiannually on June 1 and December 1.

Bond Principal is paid out of the debt service fund and interest is paid out of the debt service fund and the Educational Fund. The following is a summary of the bond transactions of the School District for the year ended June 30, 2024.

Long-Term Debt Payable at July 1, 2023	\$	6,865,000
Bonds Issued		-
Bonds Retired		(440,000)
Long-Term Debt Payable at June 30, 2024	\$	6,425,000

Long-term debt is payable on bonds in future years as follows:

FY Due	Principal	Interest
2025	\$ 470,000	\$ 229,978
2026	500,000	215,428
2027	535,000	199,903
2028	520,000	177,703
2029	365,000	167,915
2030-2034	2,065,000	598,610
2035-2038	1,970,000	158,653
Total	\$ 6,425,000	\$ 1,748,190

Other Long-Term Debt

Other Long-Term Debt consists of leases of technology equipment for the School District. Remaining leases include:

- An issuance on March 23, 2021 with an original principal amount of \$39,400 and an interest rate of 2.71%. The Lease will mature on September 15, 2024.
- An issuance on April 26, 2022 with an original principal amount of \$29,336 and an interest rate of 3.80%. The Lease will mature on September 15, 2024.
- An issuance on June 7, 2023 with an original principal amount of \$44,359 and an interest rate of 4.41%. The Lease will mature on September 15, 2025.
- An issuance on May 9, 2024 with an original principal amount of \$37,710 and an interest rate of 6.75%. The Lease will mature on September 15, 2026.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 8 - **Long-Term Debt (Continued)**

The following is a summary of other long-term debt of the School District for the year ended June 30, 2024:

Leases Payable at July 1, 2023	\$ 82,967
Debt Issues	37,710
Debt Retired	<u>(34,556)</u>
Leases Payable at June 30, 2024	<u>\$ 86,121</u>

The Long-term debt is payable on capital leases in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 47,066	\$ 2,887
2026	26,200	2,372
2027	<u>12,855</u>	<u>880</u>
	<u>\$ 86,121</u>	<u>\$ 6,139</u>

Note 9 - **Expenditures in Excess of Budget**

During the year ended June 30, 2024, expenditures exceeded budgeted amounts in the Debt Service Fund, only because principal payments on capital leases were budgeted to come out of the Education Fund. Other than that adjustment, expenditures were within budgeted amounts in all funds. Expenditures in excess of appropriations are a violation of state statutes.

Note 10 - **Deficit Cash and Fund Balances**

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

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 11 - Insurance and Risk Management

The District elected to become self-insured for unemployment insurance in a prior year. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no payments required.

Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The government policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is moderately low.
- (ii) Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the government's investments are all cash or cash equivalents, this risk is minimal. The District has long-term debt that accrues at fixed interest rates, so this risk would be considered minimal.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the government's investment in a single issuer. The government does not invest in entities; its investments are strictly money market and certificates of deposit. This risk is minimal.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The government has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the government may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

Note 12 - Contingencies

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 these audits will be insignificant to District operations.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2024, the total amount of unpaid teachers' contracts for services performed during the year ended June 30, 2024, is estimated to be \$450,000.

Vacation Pay - Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2024, the estimated unused vacation pay liability is \$0.

Sick Pay - Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. At June 30, 2024, the estimated unused sick pay liability is \$0.

Termination Benefits – The District is liable for termination benefits due to retiring employees. As of June 30, 2024, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

Note 14 - Legal Debt Margin

Assessed Valuation (EAV)	\$ 91,471,286
Statutory Debt Limitation	
(6.9% of 2023 Assesed Valuation)	6,311,519
Less: Current Indebtedness	<u>(6,425,000)</u>
Legal Debt Margin	<u><u>\$ (113,481)</u></u>

Although the School District exceeded their debt limitation, they did so while relying on legal counsel and on Illinois Compiled Statutes (ILCS) Section 105 5/19-8 which states, "Any school district or non-high school district operating under general law or special charter having a population of 500,000 or less is authorized to issue bonds for the purpose of paying orders issued for the wages of teachers, for the payment of claims against any such district, or providing funds to effect liquidation or defeasance of the obligations of a Financial Oversight Panel pursuant to the provisions of Section 1H-115 of this Code. Such bonds may be issued in an amount, including existing indebtedness, in excess of any statutory limitations as to debt."

Note 15 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$2,193,221; \$2,160,308 for TRS and \$32,913 for THIS.

SPRING VALLEY ELEMENTARY CCSD NO. 99
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

Note 16 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$15,025; and electricity, \$89,198.

Note 17 - Interfund Transfers

The Working Cash Fund abated \$195,000 to the Transportation Fund during the fiscal year to assist with funding transportation operations.

Note 18 - Joint Agreements

The District is a member of BMP Tri-County Special Education Cooperative located at 400 N. Galena St., Tiskilwa, IL 61368 and Whiteside Area Career Center at 1608 5th Avenue, Sterling, IL 61081. The District is also a member of, and serves as administrative district for Bureau County Cooperative Alternative School and Behavior Disorder Program. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information about the joint agreements can be obtained by contacting them at the addresses above.

Note 19 - Subscription-Based Information Technology Arrangements

The District has adopted GASB 96, Subscription-Based Information Technology Arrangements. The District has evaluated there are no material arrangements identified with a term longer than 12 months.

Note 20 - Members of the Board of Education

	<u>Term Expires</u>
President.....Ted Urbanski.....	2025
Vice-President.....Lindsay Ferrari.....	2025
SecretaryTina Pienta	2027
Board Members: James Faletti.....	2025
Lisa Ponce	2027
Korby Kasperski	2025
Nicole Olson	2025
SuperintendentJames Hermes	
TreasurerLucy Frasco	

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT NO. 99
ILLINOIS MUNICIPAL RETIREMENT FUND**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Calendar Year Ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 99,565	\$ 93,700	\$ 94,869	\$ 95,882	\$ 100,301	\$ 82,727	\$ 87,238	\$ 91,066	\$ 91,409	\$ 95,255
Interest on the Total Pension Liability	382,173	370,265	362,344	353,561	346,879	332,493	328,164	320,235	312,488	290,880
Benefit Changes	-	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(3,496)	52,105	7,180	70,359	(22,058)	104,554	75,419	(11,984)	(17,424)	(19,505)
Assumption Changes	(6,669)	-	-	(46,475)	-	125,679	(144,172)	(9,788)	(4,955)	195,179
Benefit Payments and Refunds	(356,944)	(352,580)	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Net Change in Total Pension Liability	\$ 114,629	\$ 163,490	\$ 107,877	\$ 126,504	\$ 110,449	\$ 354,228	\$ 64,530	\$ 85,033	\$ 119,272	\$ 313,963
Total Pension Liability - Beginning	5,400,039	5,236,549	5,128,672	5,002,168	4,891,719	4,537,491	4,472,961	4,387,928	4,268,656	3,954,693
Total Pension Liability - Ending (a)	\$ 5,514,668	\$ 5,400,039	\$ 5,236,549	\$ 5,128,672	\$ 5,002,168	\$ 4,891,719	\$ 4,537,491	\$ 4,472,961	\$ 4,387,928	\$ 4,268,656
Plan Fiduciary Net Position										
Employer Contributions	\$ 71,170	\$ 89,345	\$ 100,426	\$ 123,996	\$ 87,524	\$ 99,452	\$ 89,702	\$ 99,767	\$ 96,403	\$ 98,647
Employee Contributions	48,160	48,150	44,525	42,801	42,260	40,392	37,170	36,709	37,468	36,747
Pension Plan Net Investment Income	534,899	(797,474)	907,710	687,569	796,957	(283,186)	723,206	257,807	18,908	226,293
Benefit Payments and Refunds	(356,944)	(352,580)	(356,516)	(346,823)	(314,673)	(291,225)	(282,119)	(304,496)	(262,246)	(247,846)
Other	39,344	(56,933)	(109,299)	40,954	11,242	98,753	(81,672)	(13,152)	79,130	(34,057)
Net Change in Plan Fiduciary Net Position	336,629	(1,069,492)	586,846	548,497	623,310	(335,814)	486,287	76,635	(30,337)	79,784
Plan Fiduciary Net Position - Beginning	4,731,668	5,801,160	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736	3,765,952
Plan Fiduciary Net Position - Ending (b)	5,068,297	4,731,668	5,801,160	5,214,314	4,665,817	4,042,507	4,378,321	3,892,034	3,815,399	3,845,736
Net Pension Liability / (Asset) - Ending (a)-(b)	446,371	668,371	(564,611)	(85,642)	336,351	849,212	159,170	580,927	572,529	422,920
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	91.91%	87.62%	110.78%	101.67%	93.28%	82.64%	96.49%	87.01%	86.95%	90.09%
Covered Valuation Payroll	\$ 1,070,234	\$ 1,069,996	\$ 989,427	\$ 951,139	\$ 939,104	\$ 897,589	\$ 825,995	\$ 815,751	\$ 832,630	\$ 779,208
Net Pension Liability as a Percentage of Covered Valuation Payroll	41.71%	62.46%	-57.06%	-9.00%	35.82%	94.61%	19.27%	71.21%	68.76%	54.28%

Multiyear Schedule of Contributions

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	\$ 94,128	\$ 98,647	\$ (4,519)	\$ 779,208	12.66%
2015	96,668	96,403	265	832,630	11.58%
2016	99,766	99,767	(1)	815,751	12.23%
2017	89,703	89,702	1	825,995	10.86%
2018	99,453	99,452	1	897,589	11.08%
2019	87,524	87,524	-	939,104	9.32%
2020	105,006	123,996	(18,990)	951,139	13.04%
2021	100,427	100,426	1	989,427	10.15%
2022	89,345	89,345	-	1,069,996	8.35%
2023	71,171	71,170	1	1,070,234	6.65%

*Estimated based on contribution rate of 6.65% and covered valuation payroll of \$1,070,234.

Methods and Assumptions Used to Determine 2020 - 2023 Contribution Rates: Actuarial Cost Method is Aggregate entry age normal. Amortization method is level percentage of payroll, closed. Remaining Amortization Period is 24 year closed period. Asset Valuation Method is 5-year smoothed market; 20% corridor. Wage growth is between 2.75% - 3.5%. Price Inflation is between 2.25% - 2.50% approximate; No explicit price inflation assumption is used in this valuation. Salary increases are 2.75% - 14.25%, including inflation. Investment Rate of Return is 7.25%. Retirement Age is Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016. Mortality is based on specific mortality table was used with fully generational projection scale MP-2017 (base year 2015) with specific rates developed for non-disabled retirees, disabled retirees, and active members. The IMRF specific rates were developed from the RP-2014 Blue Collar Annuitant Mortality Table (non-disabled retirees), RP-2014 Disabled Retirees Mortality Table, and RP-2014 Employee Mortality Table (active members). Other Information: There were no benefit changes during the year.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

**SPRING VALLEY ELEMENTARY
SCHOOL DISTRICT No. 199**
Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois

	FY23*	FY22*	FY21*	FY20*
Employer's proportion of the net pension liability	0.0003495937%	0.0003378034%	0.0003811138%	0.0003529875%
Employer's proportionate share of the net pension liability	\$ 297,087	\$ 283,216	\$ 297,312	\$ 304,329
State's proportionate share of the net pension liability associated with the employer	25,638,735	24,567,070	24,917,887	23,836,634
Total	\$ 25,935,822	\$ 24,850,286	\$ 25,215,199	\$ 24,140,963
Employer's covered-employee payroll	\$ 3,656,984	\$ 3,661,864	\$ 3,501,247	\$ 3,239,520
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.1%	7.7%	8.5%	9.4%
Plan fiduciary net position as a percentage of the total pension liability	43.9%	42.8%	45.1%	37.8%

**The amounts presented were determined as of the prior fiscal-year end.*

Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois

	FY23	FY22	FY21	FY20
Statutorily-required contribution	\$ 329,129	\$ 329,568	\$ 315,112	\$ 291,557
Contributions in relation to the statutorily-required contribution	329,061	329,568	314,928	290,727
Contribution deficiency (excess)	\$ 68	\$ -	\$ 184	\$ 830
Employer's covered-employee payroll	3,656,984	3,661,864	3,501,247	3,239,520
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%	9.0%

Notes to Other Supplementary Information

Changes of assumptions - For the 2023 measurement year, the assumed investment rate of return was 7%, including an inflation rate of 2.5% and a real return of 4.50%. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Sept. 30, 2021. For the 2022-2020 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.25% and a real return of 4.75%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020 measurement year were based on an experience study dated September 18, 2018.

Note: Amounts prior to year FY20 were not available at the time of this report.

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2024, 2023 and 2022

	Current Year		2023	2022
	Budget	Actual	Actual	Actual
Revenues:				
Property Tax	\$ 2,500,023	\$ 2,500,016	\$ 2,344,428	\$ 2,212,719
Replacement Tax	193,172	178,608	271,162	239,904
Interest and Investment Income	165,000	160,627	94,898	(16,267)
TIF District Revenue	24,490	24,490	15,450	26,362
Fees, Lunches, Texts, Other*	183,900	137,709	171,952	132,511
State Aid and Grants	4,612,614	4,748,152	4,346,930	4,293,377
Federal Aid	2,719,975	1,018,897	655,117	1,300,467
Total Revenues	\$ 10,399,174	\$ 8,768,499	\$ 7,899,937	\$ 8,189,073
Instruction	\$ 4,362,407	\$ 4,289,954	\$ 4,408,795	\$ 3,835,164
Student Support Service	844,037	811,377	719,897	768,219
Food Service	258,536	258,320	224,512	208,013
Administration, Board, and Fiscal	720,470	725,845	657,473	587,408
Payments to Other Districts	463,542	450,638	517,476	478,745
Debt Service	179,278	179,278	179,277	179,278
Education Fund Expenditures	\$ 6,828,270	\$ 6,715,412	\$ 6,707,430	\$ 6,056,827
Building Fund Expenditures	\$ 559,936	\$ 557,144	\$ 744,171	\$ 580,209
Transportation Fund Expenditures	\$ 636,233	\$ 582,553	\$ 464,868	\$ 377,627
IMRF/Soc. Sec. Fund Expenditures	\$ 206,835	\$ 204,462	\$ 210,024	\$ 213,850
Fire/Life Safety/Site Construction Exp	\$ -	\$ -	\$ 322	\$ 246
Tort Immunity Expenditures	\$ 232,289	\$ 232,281	\$ 242,593	\$ 256,709
Operating Expenditures	\$ 8,463,563	\$ 8,291,852	\$ 8,369,408	\$ 7,485,468
Operating "Profit or (Loss)"	\$ 1,935,611	\$ 476,647	\$ (469,471)	\$ 703,605
Capital Projects Expenditures	\$ 1,001,094	\$ 72,920	\$ -	\$ -
Total Debt Payments*	\$ 504,350	\$ 504,350	\$ 492,175	\$ 479,750
Excess (Deficiency) of Revenues over Expenditures	\$ 430,167	\$ (100,623)	\$ (961,646)	\$ 223,855

* - Did not include proceeds or payments on capital leases

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2024, 2023, 2022, and 2021**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Operating Expense Per Pupil (as determined by ISBE formulas)	\$ 13,283	\$ 13,689	\$ 12,362	\$ 11,660
Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 11,491	\$ 12,741	\$ 10,113	\$ 10,495
Average Daily Attendance	550.26	542.49	547.53	563.3



HOPKINS & ASSOCIATES

Certified Public Accountants

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Peru, IL 61354

306 Backbone Rd East Ste 2
Princeton, IL 61356

Spring Valley CCSD #99 – Board Presentation Outline

Overview

- Thank You Cassie and the rest of the office staff for their assistance during the audit. Everything went very smooth and we received all information that we requested in a timely manner and in good quality.
- 2 Audit Opinions included in the Audit report and 1 Audit Opinion will be included in the separate single audit reporting package:
 - Independent Auditors Report – States that the financial statements were completed in accordance with standards accepted by the IL State Board of Education. The opinion is clean with regard to these regulatory standards.
 - Independent Auditors Report on Internal Control and Compliance – States that are testing of internal control and compliance indicated no significant deficiencies in the internal control system of the District and indicated no issues with regard to the compliance of state and federal laws. This is considered to be a clean audit opinion.
 - Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance – this is the audit opinion required for the single audit that was required this year because the school spent over \$750,000 in federal funds. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. This is considered to be a clean audit opinion. Will be included in the single audit reporting package.

Presentation Handout

- **Page 1 – Schedule of Combined Revenue and Expenditures – All Funds**
 - Total Revenue = \$8,768,499 up from \$7,899,937 in the prior year. Big reasons for the change are as follows:
 - Property tax revenue increased by \$155,000 from the prior year.
 - Replacement tax revenue decreased by \$92,500 from the prior year. The state pool of replacement tax money decreased from the prior year, so all local governments received less in FY 24.
 - State aid and grants increased by \$400,000 from the prior year. Increases in evidenced based funding, special education grants, and early childhood grants made up this increase.
 - Federal aid increased by \$365,000 from the prior year. Additional revenue from ESSER (Covid) grants and Title I resulted in this increase. The timing of the issuance of expenditure reports caused a timing difference with the prior year.
 - Total Operating Expenditures = \$8,291,852 down from \$8,369,408 in the prior year. Big reasons for the change are as follows:
 - Education Fund – expenditures were very consistent with the prior year. Instruction expenditures decreased from the prior year. The District used ESSER funds in the prior year for curriculum and technology improvements. This decrease was offset by an increase in payments for private facility tuition for special education students. Also, there was an increase in Education Fund

administrative expenditures as a smaller amount of salaries was allocated to the Tort Fund in FY 24.

- Building Fund – operating expenditures decreased by about \$187,000 from the prior year. In the prior year, the District completed significant capital improvements to the school building. This spending was much less in FY 24.
- Transportation Fund – operating expenditures increased by \$118,000 from the prior year due to an increase in the contract for transportation for the year as well as a fuel surcharge during the year. In addition, the District had additional transportation costs for transporting students to other facilities.
- IMRF fund – very consistent with the prior year.
- Fire/Life Safety Fund – spent almost nothing out of this fund in FY 24. All building improvement projects paid out of O&M Fund.
- Tort Fund – expenditures pretty consistent with the prior year. Capital outlay related to risk management were offset by decreases in salaries allocated to the Tort Fund in FY 24.
- Total Profit/Loss – District had operating income across all funds of \$476,647 in 2024. In 2023 – the operating loss was \$469,471. After considering debt service payments, the District ended up with an overall decrease in fund balance of \$100,623 compared to an decrease in fund balance of \$961,646 in 2023. In the prior year, the District was waiting to receive grant revenue for expenditures incurred during FY 23. The result was a timing difference as those funds were received in FY 24.

- **Page 2 – Balance Sheet Accounts and Fund Balance**

- Total cash across all funds = \$2,775,305 at 6/30/24. Of this amount \$2,104,368 resides in unrestricted funds that can be used as the district wishes. \$670,937 is considered to reside in restricted funds and can only be used for specified purposes.
- The total cash balance of the district decreased by \$99,000 from the prior year.
- Long-Term Debt –the district has \$6,511,121 of principal on long-term debt left to pay as of June 30, 2024. \$6,425,000 is bonded debt, and the remainder is for capital leases.

- **Page 3 – Estimated Financial Profile Summary** – calculation of the financial health of the District by IL State Board of Ed. District scored a 3.25 out of 4.00 that puts it in review status. While this is an increase from the prior year, if grant expenditure reports for ESSER III and Title I were submitted and accepted prior to the end of the year, the District would have had a higher score. This is really a timing issue, not a financial issue.
- **Page 4 – Avg Daily Attendance, Operating exp per pupil** – Avg Daily attendance was 550 for FY 24 up from 543 in FY 23. This increase resulted in a decrease in Operating Expenses per Pupil and Per Capita Tuition Charge as compared to the prior year.
- **Page 5-6 –SAS 114 letter and management letter**– required communication from us the auditor to them the board – indicates audit went smoothly and we had no serious problems to report and that we had no significant deficiencies in internal control to report. Please read the management letter for recommendations.

Conclusion: Please feel free to contact Joel Hopkins at joel@hopkinsoffice.com with any questions, or give me a call at 815-339-6630.

SPRING VALLEY CCSD NO. 99
TABLE OF CONTENTS - AUDIT BOARD HANDOUT
For the Year Ended June 30, 2024

Schedule of Combined Revenues and Expenditures - All Funds	1
Fund Balance - Prior Year Comparison - All Funds	2
ISBE Estimated Financial Profile Summary - from AFR submitted to ISBE	3
Comparative Schedule of Attendance, OEPP, and Tuition Charge	4
SAS 114 Letter and Management Letter - Required Communications from Auditor to Board	5

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT #99
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2024, 2023 and 2022

Revenues:	Current Year		2023	2022
	Budget	Actual	Actual	Actual
Property Tax	\$ 2,500,023	\$ 2,500,016	\$ 2,344,428	\$ 2,212,719
Replacement Tax	193,172	178,608	271,162	239,904
Interest and Investment Income	165,000	160,627	94,898	(16,267)
TIF District Revenue	24,490	24,490	15,450	26,362
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Total Debt Payments*	\$ 504,350	\$ 504,350	\$ 492,175	\$ 479,750
Excess (Deficiency) of Revenues over Expenditures	\$ 430,167	\$ (100,623)	\$ (961,646)	\$ 223,855

* - Did not include proceeds or payments on capital leases

SPRING VALEY CCSD NO. 99
PRESENTATION HANDOUT - CHANGE IN FUND BALANCE
For the Year Ended June 30, 2024

	Education	Operation & Maintenance	Debt Service	Transportation	IMRF/Social Security	Capital Projects	Working Cash	Tort	Fire/Life	Total
Fund Balance 6/30/23	1,511,299	545,210	98,298	(100,518)	152,617	-	426,775	14,800	225,311	2,873,792
Revenues	6,502,297	570,505	600,905	488,071	269,527	-	65,310	233,692	54,590	8,784,897
Expenditures	(6,691,964)	(630,064)	(542,060)	(582,553)	(204,462)	-	-	(232,281)	-	(8,883,384)
Transfers In/(Out)	-	-	-	195,000	-	-	(195,000)	-	-	-
Fund Balance 6/30/24	1,321,632	485,651	157,143	-	217,682	-	297,085	16,211	279,901	2,775,305
Increase/(Decrease) in Fund Balance	(189,667)	(59,559)	58,845	100,518	65,065	-	(129,690)	1,411	54,590	(98,487)

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Spring Valley CCSD 99
District Code: 28006099004
County Name: BUREAU

<p>1. Fund Balance to Revenue Ratio: Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)</p> <p>2. Expenditures to Revenue Ratio: Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:</p> <p>3. Days Cash on Hand: Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)</p> <p>4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)</p> <p>5. Percent of Long-Term Debt Margin Remaining: Long-Term Debt Outstanding (P3, Cell H38) Total Long-Term Debt Allowed (P3, Cell H32)</p>	<table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Total</td> <td style="width: 30%;">Ratio</td> <td style="width: 30%;">Score</td> <td style="width: 10%;">4</td> </tr> <tr> <td>2,104,368.00</td> <td>0.276</td> <td>Weight</td> <td>0.35</td> </tr> <tr> <td>7,626,183.00</td> <td></td> <td>Value</td> <td>1.40</td> </tr> <tr> <td>0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td>Ratio</td> <td>Score</td> <td>3</td> </tr> <tr> <td>7,904,581.00</td> <td>1.037</td> <td>Adjustment</td> <td>0</td> </tr> <tr> <td>7,626,183.00</td> <td></td> <td>Weight</td> <td>0.35</td> </tr> <tr> <td>0.00</td> <td></td> <td>Value</td> <td>1.05</td> </tr> <tr> <td>Total</td> <td>Days</td> <td>Score</td> <td>3</td> </tr> <tr> <td>2,130,283.00</td> <td>97.01</td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td>21,957.17</td> <td></td> <td>Value</td> <td>0.30</td> </tr> <tr> <td>Total</td> <td>Percent</td> <td>Score</td> <td>4</td> </tr> <tr> <td>0.00</td> <td>100.00</td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td>1,286,772.32</td> <td></td> <td>Value</td> <td>0.40</td> </tr> <tr> <td>Total</td> <td>Percent</td> <td>Score</td> <td>1</td> </tr> <tr> <td>6,511,121.00</td> <td>(3.16)</td> <td>Weight</td> <td>0.10</td> </tr> <tr> <td>6,311,518.73</td> <td></td> <td>Value</td> <td>0.10</td> </tr> <tr> <td colspan="3">Total Profile Score:</td> <td>3.25 *</td> </tr> </table>	Total	Ratio	Score	4	2,104,368.00	0.276	Weight	0.35	7,626,183.00		Value	1.40	0.00				Total	Ratio	Score	3	7,904,581.00	1.037	Adjustment	0	7,626,183.00		Weight	0.35	0.00		Value	1.05	Total	Days	Score	3	2,130,283.00	97.01	Weight	0.10	21,957.17		Value	0.30	Total	Percent	Score	4	0.00	100.00	Weight	0.10	1,286,772.32		Value	0.40	Total	Percent	Score	1	6,511,121.00	(3.16)	Weight	0.10	6,311,518.73		Value	0.10	Total Profile Score:			3.25 *
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Estimated 2025 Financial Profile Designation: REVIEW

* 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.

**SPRING VALLEY ELEMENTARY SCHOOL DISTRICT # 99
COMPARATIVE SCHEDULE OF EXPENDITURES PER PUPIL,
TUITION CHARGES, AND AVERAGE DAILY ATTENDANCE
For Fiscal Years Ended June 30, 2024, 2023, 2022, and 2021**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
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Per Capita Tuition Charge (as determined by ISBE formulas)	\$ 11,491	\$ 12,741	\$ 10,113	\$ 10,495
Average Daily Attendance	550.26	542.49	547.53	563.3



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306 Backbone Road East, Ste. 2
Princeton, IL 61356

August 15, 2024

Board of Education
Spring Valley Elementary School District No. 99
Spring Valley, Illinois

We have audited the financial statements of Spring Valley Elementary School District No. 99 for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Spring Valley Elementary School District No. 99 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the current fiscal year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 15, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the applications of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information as detailed in the Table of Contents, which accompany the financial statements but are not Required Supplementary Information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

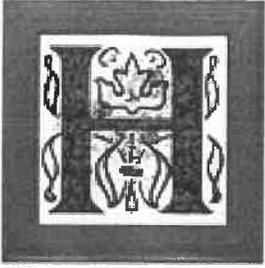
Restriction on Use

This information is intended solely for the use of the Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Hopkins & Associates, CPAs



HOPKINS & ASSOCIATES
Certified Public Accountants

314 S. McCoy St. Box 224
Granville, IL 61326

1718 Peoria St.
Peru, IL 61354

306 Backbone Road East, Ste. 2
Princeton, IL 61356

August 15, 2024

Board of Education
Spring Valley CCSD #99
Spring Valley, Illinois

Board of Education:

We have audited the financial statements of Spring Valley CCSD #99, for the year ended June 30, 2024. This letter is a result of the financial statement audit. The audit of the financial statements does not relieve management or those charged with governance of its responsibilities.

In conducting the annual audit of the School District, the following recommendations, observations, and other communications were developed:

Internal Control

For internal control to be at its highest level the District should prepare the depreciation schedule, financial statements, and notes for the audit; however, as is the common practice, the auditor has prepared these schedules and reports. To compensate for this, the Superintendent and Bookkeeper have reviewed the audit report and communicated to us their review of the financial statements and the notes for any concerns.

Actual Expenditures in Excess of Budgeted Amounts

During the fiscal year ended June 30, 2024, actual expenditures exceeded budgeted amounts in the Education, O&M, Transportation, IMRF, Tort, and Fire Life Safety Funds. Expenditures exceeding the budget are a violation of state statutes. If you are aware during the fiscal year that actual expenditures will exceed budgeted amounts, the budget should be amended through the formal budget process.

Financial Profile and Timing of Grant Expenditure Reports

During the fiscal year ended June 30, 2024, the School District's financial profile score was 3.25 out of 4.00 and in the Review Status. This is an increase from the prior year score, which was in the lower "warning" status. While this is an improvement, the score is still of some concern. ISBE uses this profile score to help determine the financial health of each School District. This score could be increased easily if all grant expenditure reports were completed and submitted in the same fiscal year that the related expenditures occurred. This is particularly true for the ESSER(Covid) grants and Title I. While this is not a significant concern, it is something that could be improved.

This communication is intended solely for the information and use of management, board of education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties. Thank you for your business and for the cooperation of the staff and the board. Please call me if you have any questions or concerns.

Yours truly,

Hopkins & Assoc.

Spring Valley CCSD #99
Cash Flow FY25

	Education	O & M	Debt Svcs	Transport	IMRF/SS	Working Csh	Tort	Fire Pre & Saf
Final FY24 & FY25 July	\$ 1,237,188	\$ 571,209	\$ 193,105	\$ 25,132	\$ 76,255	\$ 296,987	16,516	\$ 279,898
Beginning Balance								
Revenue	568,157	105,031	1,336	4,421	5,201	2,527	56	2,381
Expenses	532,921	451,647	0	6,018	16,341	0	84,660	0
Change	35,236	-346,616	1,336	-1,597	-11,140	2,527	-84,604	2,381
AUGUST								
Beginning Balance	\$ 1,272,424	\$ 224,593	\$ 194,441	\$ 23,535	\$ 65,115	\$ 299,514	-68,088	\$ 282,279
Revenue	598,947	177,872	279	2,006	1,960	528	-30	498
Expenses	751,443	265,398	0	0	24,616	0	1,858	0
Change	-152,496	-87,526	279	2,006	-22,656	528	-1,888	498
SEPTEMBER								
Beginning Balance	\$ 1,119,928	\$ 137,067	\$ 194,720	\$ 25,541	\$ 42,459	\$ 300,042	-69,976	\$ 282,777
Revenue	879,912	483,110	350,882	169,204	152,192	29,672	156,057	29,496
Expenses	617,455	485,075	0	28,893	16,830	0	0	0
Change	262,457	-1,965	350,882	140,311	135,362	29,672	156,057	29,496
OCTOBER								
Beginning Balance	\$ 1,382,385	\$ 135,102	\$ 545,602	\$ 165,852	\$ 177,821	\$ 329,714	86,081	\$ 312,273
Revenue								
Expenses								
Change								
NOVEMBER								
Beginning Balance								
Revenue								
Expenses								
Change								
DECEMBER								
Beginning Balance								
Revenue								
Expenses								
Change								
JANUARY								
Beginning Balance								
Revenue								
Expenses								
Change								
FEBRUARY								
Beginning Balance								
Revenue								
Expenses								
Change								
MARCH								
Beginning Balance								
Revenue								
Expenses								
Change								
APRIL								
Beginning Balance								
Revenue								
Expenses								
Change								
MAY								
Beginning Balance								
Revenue								
Expenses								
Change								
JUNE								
Beginning Balance								
Revenue								
Expenses								
Change								
Final FY25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -
Current Balance all Funds:	\$	3,134,830						

October FY25 SV 99 Budget Watch

Revenue Highlights: September Revenue = \$2,250,526 (35% of total FY25 budgeted of \$10,745,370)

FEES & TAXES

- Local taxes = 56% of \$2,868,742 (all 8 Funds)
- Evidence Based Funding = 13% of \$4,039,672
- Registration = 82% of \$25,000
- Tech Fees = 99% of \$14,000
- TIF = 0% of \$25,000
- Corporate Personal Property Tax = 27% of \$120,342
- Investments = 34% of \$50,000

GRANTS

- ECE Ed. Fund = 0% of \$141,365
- ECE IMRF/SS = 0% of \$8,467
- Title II Class Size = 44% of \$47,938
- Title I = 42% of \$386,001
- State lunch = 24% of \$5,000
- Fed Lunch = 4% of \$300,000
- Rural Achievement = 100% of \$57,462
- Medicaid Admin Outreach = 50% of \$10,000
- ESSER = 97% of \$490,561

SPECIAL EDUCATION

- Special Ed Private Facility = 0% of \$50,000

TRANSPORTATION

- Bus fees = 45% of \$5,000
- Regular State Transportation = 0% of \$200
- Special Ed Transportation = 0% of \$55,000
- Local taxes Transportation = 56% of \$113,361
- ECE Transportation = 0% of \$50,679

Expenditure Highlights: September Expenditures = \$1,148,253 (33% of total FY25 budgeted of \$9,916,537)

ED Fund

- Teacher substitutes = 9% of \$70,000
- Certified Salaries = 26% of \$1,821,087
- Tech Software = 25% of \$32,000
- Tech Capital Outlay = 29% of \$30,000

Building Fund

- Building Upkeep = 89% of 400,000
- Grounds Upkeep = 73% of \$25,000
- Equipment Upkeep = 53% of \$25,000
- Supplies = 23% of \$40,000
- Gas = 0% of \$17,000
- Electric = 19% of \$90,000
- Water = 16% of \$10,000

Transportation Fund

- ECE/PK = 3% of \$110,000
- SPED = 10% of \$190,000
- Reg Transportation = 7% of \$165,000
- Extra-Curr = 5% of \$23,000
- Field Trip = 0% of \$16,000
- Supplies/Fuel Surcharge = 7% of \$25,000

Current Balance = \$3,134,830

2025-2026 Spring Valley C.C. School District 99 Calendar

updated 8-24

AUGUST					SEPTEMBER					OCTOBER				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
					1X	2	3A	4	5			1A	2	3
					8	9	10A	11	12	6	7	8A	9	10TI
					15	16	17A	18	19	13X	14	15A	16	17
18TI	19TI	20FD	21A	22A	22	23	24A	25	26	20	21	22A	23	24
25	26	27A	28	29	29	30				27	28	29A	30	31A
				3					4					3
				5					5					4
				8					5					4
				5					5					5
				8					2					5
				8					21					21
				8					29					50

NOVEMBER					DECEMBER					JANUARY				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
					1	2	3A	4	5				1X	2X
					8	9	10A	11	12	5	6	7A	8	9
3	4	5A	6	7	15	16	17A	18	19A	12	13	14A	15	16
10	11	12A	13	14	22X	23X	24X	25X	26X	19X	20	21A	22	23
17	18	19A	20	21	29X	30X	31X			26	28	28A	29	30
24HP	25HP	26X	27X	28X										
				3					0					5
				18					15					19
				68					83					102

FEBRUARY					MARCH					APRIL				
Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
2	3	4A	5	6	2X	3	4A	5	6			1A	2A	3X
9	10	11A	12	13TI	9	10	11A	12	13	6X	7X	8X	9X	10X
16X	17	18A	19	20	16	17	18A	19	20	13	14	15A	16	17
23	24	25A	26	27	23	24	25A	26	27	20	21	22A	23	24
					30	31				27	28	29A	30	
				18					21					17
				120					141					158

MAY/JUNE					Trimester Ending Dates				
Mon	Tue	Wed	Thu	Fri					
				1	Trimester 1 - Nov. 14 (60days)				
4	5	6A	7	8	Trimester 2 - Feb. 27 (60days)				
11	12	13A	14	15	Trimester 3 - May 27 (56 days)				
18	19	20G	21	22					
25X	26A	27LD	28E	29E					
1E	2E	3E							

18
185

176 Student Attendance Days

CALENDAR LEGEND	
X	Holiday - No Attendance
TI	Teacher Institute Day - No Student Attendance
FD	Student's First Day - 8:20-2:15
HP	Parent/Teacher Conferences - 8:20-2:15 Dismissal Schedule & 3:00-7:00 Conferences
A	Early Dismissal Schedule - 8:20-2:15
E	Emergency Day - 8:20 2:15
LD	Student's Last Day - 8:20-2:15 Dismissal Schedule
G	Graduation - 8:20-2:15 Dismissal Schedule & 7:00 PM Ceremony
<i>K-8 Regular Dismissal Schedule 8:20-3:15</i>	



Assistant Principal's Report- October 16, 2024

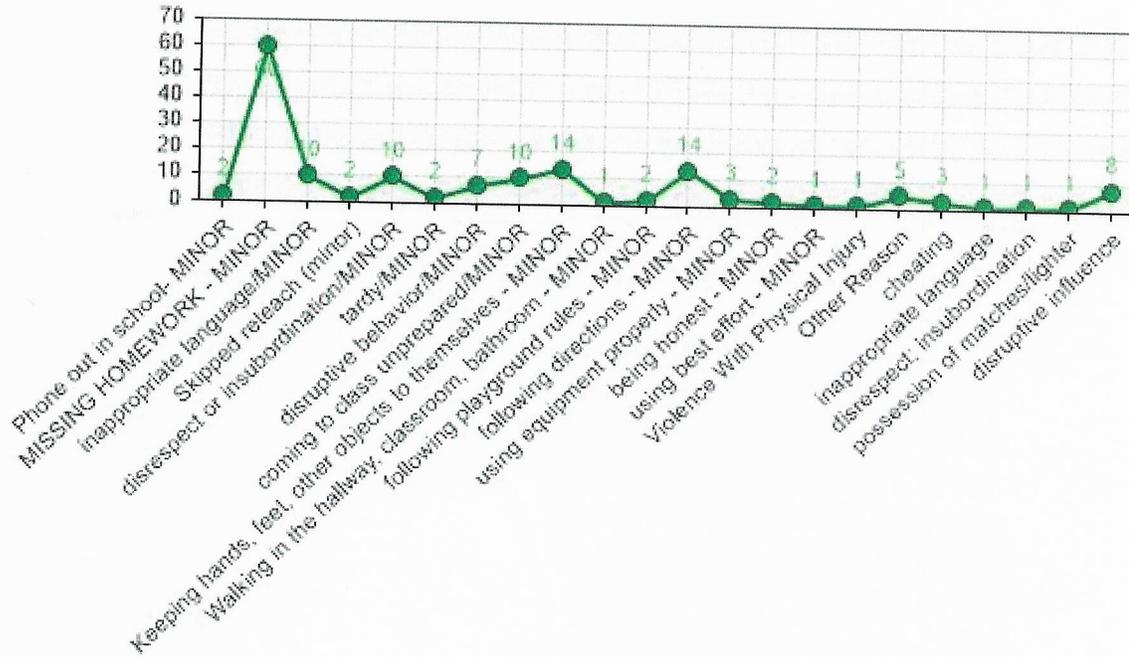
Below you will find a breakdown of the number of minors and majors given since our last meeting. You can also see the breakdown on the attached incident type page. We still have missing homework as our top offense with KFOOTY being the next along with following directions. The PBIS team met and grade levels will pick certain behaviors to focus on bringing down. We also are attempting to crack down on tardies with incentives for the students once goals are met. Our girls basketball teams are in full swing and our boys programs will start in the next few weeks. If you have any questions, feel free to reach out.

Grade	# of Minors	Yearly total	# of Majors	Yearly Total
K	4	8	1	1
1	9	13	1	1
2	5	8	0	0
3	7	14	0	2
4	4	5	0	0
5	2	5	0	0
6	16	27	0	0
7	25	40	1	3
8	24	32	1	1
Total as of 10/11/24	96	152	4	8

Grade	# of Students	
EC	4	1
Pre-K	50	NC
K	54	1
1	61	2
2	68	NC
3	72	NC
4	61	NC
5	65	NC
6	69	1
7	58	NC
8	72	2
Total	634	7

Incidents per Incident Type

Academic Year: 2024 - 25 Count: Unique Incidents



● Total Incidents

Incident Type	Total
Phone out in school- MINOR	2
MISSING HOMEWORK - MINOR	60
inappropriate language/MINOR	10
Skipped reteach (minor)	2
disrespect or insubordination/MINOR	10
tardy/MINOR	2
disruptive behavior/MINOR	7
coming to class unprepared/MINOR	10
Keeping hands, feet, other objects to themselves - MINOR	14
Walking in the hallway, classroom, bathroom - MINOR	1
following playground rules - MINOR	2
following directions - MINOR	14
using equipment properly - MINOR	3
being honest - MINOR	2
using best effort - MINOR	1
Violence With Physical Injury	1
Other Reason	5
cheating	3
inappropriate language	1
disrespect; insubordination	1
possession of matches/lighter	1
disruptive influence	8
Total Incidents	160

Principal's Report

10/16/2024

- **Preschool Screenings**
 - 14 more screened
 - Preschool is full

- **Professional Development 10/11/24**
 - Math
 - PE teachers went to Ottawa for a roundtable with area pe teachers
 - Non-math teachers found webinars or trainings that were beneficial to their teaching area

- **Spanish Night**
 - About 15 families attended

- **Tardies – Challenge for October – Decrease to 60 students**
 - September
 - 79 Students
 - 169 tardies
 - As of October 11 – 44 students & 68 tardies

- **Upcoming Dates**
 - October 18th – Ballet Folklorico DeColores
 - October 30th – Trunk or Treat
 - October 31st – Halloween Parade and Parties
 - November 4th – Canned Food Drive Begins
 - November 11th – Veterans Day Assembly
 - November 13th – World Kindness Day
 - November 21st – Family Reading Night
 - November 24th & 25th – Conferences
 - December 6th – Fall Play
 - December 11th – 3rd-5th Winter Concert
 - December 16th – K-2nd Winter Concert
 - December 17th – JH Concert

NAME	Years of Senoirity in District	YEARS SERVICE IN DISTRICT	DATE OF INITIAL EMPLOYMENT	Date of Tenure	2024-2025 Assignment	CERTIFICATE	INITIAL
SEBASTIAN, SCOTT	33	33	6/17/1992	4/20/1994	6,7 SOCIAL STUDIES, SCIENCE	SECONDARY 6-12; SOCIAL SCIENCE	SS
PERRA, CHRISTY	28	28	7/16/1997	3/17/1999	KINDERGARTEN	PRE K-3 EARLY CHILDHOOD	CP
MCDONALD, JULIE	27	27	10/26/1998	4/16/2002	GUIDANCE	ELEM K-9; LANGUAGE ARTS; SOCIAL SCIENCE, MS GUIDANCE	JM
BURKART, TRICIA	23	24	8/26/2002	8/21/2006	RTI	ELEM K-9; SOCIAL STUDIES; LANGUAGE ARTS; MS C&I	TB
LUCAS, LYNETTE	21	21	3/17/2004	8/18/2008	SPEECH LANGUAGE PATHOLOGIST	PRE-K-21 SPEECH & LANGUAGE IMPAIRED SPEECH LANGUAGE PATHOLOGY; GENERAL ADMINISTRATIVE	LL
BOOTH, ALLISON	19	19	8-16-06 (1/2T) 2007-(3/4)	3/21/2012	TITLE 1	STANDARD ELEMENTARY TEACHING; K-9; STANDARD SPECIAL TEACHING; READING SPECIALIST; K-12 FIELD ENDORSEMENT, MA READING INSTRUCTION	AB
LEININGER, SHANNON	18	18	4/18/2007	8/19/2011	EIGHTH-SOCIAL ST.	SECONDARY TEACHING SOCIAL SCIENCE-HISTORY-ESL CERT; M.S. Ed. in Literacy education with a focus on ESL/Bilingual ed.	SBL
MERCER, ERIC	18	18	5/9/2007	8/19/2011	SPEC ED	LEARNING BEHAVIOR SPECIALIST 1	
DELAO, LINDA	17.5	17.5	1/7/2008	3/21/2012	TRANSITIONAL BILINGUAL	K-4 & 5-9 BILINGUAL; MIDDLE SCHOOL BILINGUAL APPROVALS; ELEM TEACHING; LA; SOCIAL SCIENCE; ESL CERTIFICATE; M.S Ed. in Literacy education w/focus ESL	
BRANDT, KELLIE	17	17	4/16/2008	3/21/2012	PE & HEALTH	PHYSICAL ED K-12 HLTH ED MS-HS; SOCIAL SCIENCE MS	KB
PELLEGRINI, AMANDA	15	15	4/18/2010	3/19/2014	3-5 TITLE I	ELEMENTARY EDUCATION (Self Contained General Education); K-9 READING; K-9 Language Arts; K-9 SS; MS Ed in C&I	AP
TRUMPINSKI, LAUREN	14	14	4/13/2011	3/18/2015	JR. HIGH ELA	SELF CONTAINED GENERAL ED K-9; SOCIAL SCIENCE 5-8; LA 5-8; ENGLISH AS A SECOND LANG K-4; M.S. Ed. in Literacy education with a focus on ESL/Bilingual ed.	

ANDREONI, MICHAEL	14	14	4/13/2011	3/18/2015	FOURTH GRADE	SELF CONTAINED GEN EDUC K-9	MA
TORAASON, BRITTANY	14	16	4/13/2011	3/18/2015	KINDERGARTEN	ELEM TEACHING; LA; READING; SOCIAL SCIENCE; SELF CONTAINED GEN ED K-9	BT
SETCHELL, KIRA	13	13	5/16/2012	3/16/2016	JR. HIGH SPEC ED	INITIAL SPECIAL TEACHING; LEARNING BEHAVIOR SPECIALIST I PRE-K THROUGH AGE 22; MASTERS IN ADVANCED SPECIAL EDUCATION PRACTICES	KS
MILUS, RYAN	13	13	3/21/2012	3/16/2016	PE	INITIAL SPECIAL TEACHING K-12; HEALTH EDUCATION; PHYSICAL EDUCATION K-12-M.S. NUTRITON HEALTH & WELLNESS	RM
DICKINSON, BRYAN	12	12	6/19/2013	3/15/2017	SEVENTH & EIGHTH SCIENCE	ELEMENTARY TEACHING K-9; LA-MS; MUS-MS; GENSCI-MS; SOS-MS; SELF CONTAINED GEN ED K-9, MASTERS IN STEM	BD
CACCIATORI, AMY	11	11	5/21/2014	3/16/2016	SIXTH ELA	ELEMENTARY EDUCATION K-9; LA-MS; SOS-MS; SELF CONTAINED GEN ED K-9; MS IN LITERACY	AC
ANDERSON, NICOLE	11	11	7/16/2014	3/21/2018	INTERVENTIONIST	ELEMENTARY EDUCATION K-9; LA-MS; SOS-MS; SELF CONTAINED GEN ED K-9; MASTERS IN C&I EMPHASIS IN READING, ESL ENDORSEMENT	NA
GREEN, SARA	11	11	7/16/2014	3/21/2018	FOURTH GRADE	ELEMENTARY EDUCATION K-9; LA-MS; SELF CONTAINED GEN ED K-9	SG
HASSLER, MATT	10	10	8/19/2015	3/20/2019	PE	5-8 HEALTH EDUC.; 9-12 HEALTH EDUC.; 5-8 PHYSICAL EDUC.; 9-12 PHYSICAL EDUC.; K-12 PHYSICAL EDUC. Masters of Science - Health, Physical Education and Recreation	MH
CURRIER, ERICA	10	10	8/19/2015	3/20/2019	ART/RTI	K-9 ELEM. EDUC;K-9 ELEM EDUC SELF CONTAINED GEN EDUC; ENGLISH AS A SECOND LANG; M.S. Ed. in Literacy education with a focus on ESL	EC

FIOCCHI, KATHLEEN	8	8	3/15/2017	3/18/2020	LIBRARIAN	ENGLISH LANG ARTS 9-12, ENGLISH AS A SECOND LANG 6-8, LANG ARTS 6-8, SOCIAL SCIENCE 6-8, SECONDARY EDUC. 6-12, ENGLISH AS A SECOND ALNG 9-12, LIBRARY INFORMATION SPECIALIST K-12, Technology Specialist Prek-12	KF
FOLEY, KAITLYN	8	8	4/19/2017	3/18/2020	FIFTH GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, SOCIAL SCIENCE 5-8, ESL Prek-12, STEM Education Masters	KF
PETERSON, KRISTYN	8	8	6/21/2017	3/17/2021	FIRST GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, MATHEMATICS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, ESL PreK-12	KP
ORLANDI, TJ	8	8	8/7/2017	3/18/2020	FIFTH GRADE	ELEMENTARY EDUC K-9, LANG ARTS 5-8, ELEM EDUC (SELF CONTAINED GEN EDUC) K-9, SOCIAL SCIENCE 5-8, STEM Education Masters	TO
LANNEN, JESSICA	7	7	6/20/2018	3/17/2021	PRE-K	EARLY CHILDHOOD EDUCATION BIRTH-GR 3; EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUC. BIRTH-GR 3)	
COHILL, ERIN	7	7	7/26/2018	3/17/2021	SPED	ELEM EDUC (SELF-CONTAINED GENERAL EDUC) K-GR 9; ENGLISH AS A SECOND LANGUAGE PRE-K-GR 12; LBS1	ec
CROASDALE, LOIS	7	7	7/26/2018	3/16/2022	SECOND GRADE	SELF CONTAINED GEN EDU K-GR 9; MASTERS DEGREE	lc
LESMAN, EMILY	6	6	4/24/2019	3/15/2023	JR HIGH MATH	ELEM EDUC (GR K-9); GEN SCIENCE (GR 5-8); LANG ARTS (GR 5-8); ELEM EDUC (SELF-CONTAINED GENERAL EDUC) K-9; SOCIAL SCIENCE (GR 5-8); MATHEMATICS (GR 5-8)	EL

BUETTNER, PAM	6	6	5/15/2019	3/16/2022	SPED	LEARNING BEHAVIOR SPEC 1 (GR 6- AGE 21); LEARNING DISABILITIES (GR 6 -AGE 21); SOCIAL/EMOTIONAL DISORDERS (GR 6 - AGE 21); LEARNING BEHAVIOR SPEC 1 (PRE-K - GR 9); LEARNING DIS. (PRE-K-GR 9); SOCIAL/EMOTIONAL DISORDERS (PRE-K-GR 9); SECONDARY EDUCATION (GR 6-12) MASTERS - ED LEADERSHIP	PB
JEPPSON, BROOKE	6	6	6/19/2019	3/16/2022	THIRD GRADE	ELEM EDUC (SELF-CONTAINED GEN EDUC) K-9; MASTERS CURRICULUM & INSTR.	BJ
FALKENHAYN, ADAM	5.5	5.5	1/4/2020	3/15/2023	FOURTH GRADE	ELEM EDUC GR 1-6 (SELF CONTAINED GEN EDUC); ENGLISH AS A SECOND LANG PRE-K THRU GR 12; SHORT TERM APPROVAL FOR TEACHERS AT ALL GRADE LEVELS; EXP 6/30/2023	
HALL, KRISTEN	5	5	4/15/2020	3/15/2023	JR HIGH SCIENCE	ELEM EDUC K-9 (SELF CONTAINED GEN EDUC; GEN SCIENCE GR 5-8;SOCIAL SCIENCE GR 5-GR 8; MASTERS IN CURRICULUM AND INSTRUCTION	KH
WROBLESKI, KRISTIN	5	5	5/20/2020	3/15/2023	LIFE SKILLS	LEARNING BEHAV SPECIALIST 1-LTD PRE-K THRU AGE 21; LEARNING DISABILITIES PRE-K THRU AGE 21; SOC/EMOTIONAL DISORDERS PRE-K THRU AGE 21;EARLY CHILDHOOD SPED	KW
BAUER, JULIA	5	5	6/17/2020	4/17/2024	KINDERGARTEN	EARLY CHILDHOOD EDUCATION; BIRTH THROUGH GR 2 (SELF CONTAINED GEN EDUC	JB
OSSOLA, AMY	5	5	8/12/2020	4/17/2024	FIFTH GRADE	ELEM EDUC K- GR 9; GENERAL SCIENCE GR 5-GR 8; LANG ARTS GR 5-GR8; MATHEMATICS GR 5-GR 8; ELEM EDUC K-9 (SELF CONTAINED GEN EDUC)	AO
GILBERTSEN, KIMBERLY	4	4	8/16/2021		FIRST GRADE	ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION) K THROUGH GRADE 9	KG

PADGETT, KAITLYN	3	3	8/15/2022		FIRST GRADE	EARLY CHILDHOOD EDUCATION (SELF CONTAINED GENERAL EDUCATION) BIRTH THROUGH GRADE 2; ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION) GRADE 1 THROUGH 6	kp
SYDNEY PEDERSON	3	3	8/15/2022		THIRD GRADE	ELEMENTARY EDUCATION (SELF CONTAINED GENERAL EDUCATION GRADE 1 THROUGH 6; ENGLISH AS A SECOND LANGUAGE PRE-K THROUGH GRADE 12	SP
GROSS, LIZ	3	3	8/15/2022		SPED	LEARNING BEHAVIOR SPECIALIST 1 PRE-K THROUGH AGE 22; EARLY CHILDHOOD SPECIAL EDUCATION	LG
DURAN, ELIEL	3	3	8/22/2022		MUSIC	MUSIC PRE-K THROUGH GRADE 12	ED
CRUZ, ANDREA	2.5	2.5	1/6/2023		ESL	ESL(TBE)	AC
GERDES, CAITLIN	2	2	8/14/2023		SECOND GRADE	ELEMENTARY EDUCATION (SELF-CONTAINED GENERAL EDUCATION) GRADES 1 THROUGH 6	CG
STUEPFERT, ALANA	2	2	8/14/2023		SPEECH LANGUAGE PATHOLOGIST	SPEECH LANGUAGE PATHOLOGIST PRE-K THROUGH AGE 22	AS
GILLAN, JASMINE	2	2	8/14/2023		SECOND GRADE	EARLY CHILDHOOD EDUCATION BIRTH THROUGH GRADE 2	
TENNELL, CANDICE	2	2	8/14/2023		JR. HIGH ELA	CHIEF SCHOOL BUSINESS OFFICIAL KINDERGARTEN THROUGH GRADE 12; SUPERINTENDENT KINDERGARTEN THROUGH GRADE 12; EDUCABLE MENTALLY HANDICAPPED PRE-K THROUGH AGE 22; LEARNING BEHAVIOR SPECIALIST 1 PRE-K THROUGH AGE 22; LEARNING DISABILITIES PRE-K THROUGH AGE 22; DIRECTOR OF SPECIAL EDUCATION PRE-K THROUGH AGE 22; GENERAL ADMINISTRATION KINDERGARTEN THROUGH GRADE 12; MENTAL RETARDATION PRE-K THROUGH AGE 22	

