

Due to ROE on Monday, October 16, 2023  
Due to ISBE on Wednesday, November 15, 2023  
SD/JA23

☒ School District  
☐ Joint Agreement

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

Illinois School District/Joint Agreement  
Annual Financial Report \*  
June 30, 2023

<b>School District/Joint Agreement Information</b> <i>(See instructions on inside of this page.)</i>	<b>Accounting Basis:</b> <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	<b>Certified Public Accountant Information</b>		
School District/Joint Agreement Number: <b>05016034004</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>  <b>Filing Status:</b> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>	Name of Auditing Firm: <b>Evoy, Kamschulte, Jacobs &amp; Co. LLP</b>		
County Name: <b>Cook</b>		Name of Audit Manager: <b>John D. Aceto, Jr., CPA</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Glenview CCSD 34</b>		Address: <b>2122 Yeoman Street</b>		
Address: <b>1401 Greenwood Avenue</b>		City: <b>Waukega</b>	State: <b>IL</b>	Zip Code: <b>60087</b>
City: <b>Glenview</b>		Phone Number: <b>847-662-8300</b>	Fax Number: <b>847-662-8305</b>	
Email Address:		IL License Number (9 digit): <b>065-028173</b>		
Zip Code: <b>60025</b>		Expiration Date: <b>9/30/2024</b>		
		Email Address:		
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>	ISBE Use Only		
	<b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC		
District Superintendent/Administrator Name (Type or Print): <b>Dr. Dane Delli</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):		
Email Address:	Email Address:	Email Address:		
Telephone: <b>847-998-5000</b>	Fax Number: <b>847-486-7811</b>	Telephone:	Fax Number:	
Signature & Date:	Signature & Date:	Signature & Date:		

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
ISBE Form SD50-35/JA50-60 (05/23-version1)

05-016-0340-04\_AFR22 Glenview CCSD 34

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

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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 \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures. **Note: CD/Disk no longer accepted.**

[IWAS](#)

  - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.

*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - 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.*
  - 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.
  - 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](#)
- 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. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
  - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding 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 *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 *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 FY22 AFR (ISBE FORM 50-35), FY22 Annual Statement of Affairs (ISBE Form 50-37) and FY23 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: 1/1/1995 (Ex: 00/00/0000)
- ☒
22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

[Sec. 10-20.9a\(c\)](#)

\$ -
- ☐
23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, 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 (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 Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$ -
Direct Receipts/Revenue						
Mandated Categoricals 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:

Evoy, Kamschulte, Jacobs & Co. LLP

Name of Audit Firm (print)

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

Signature

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on 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 2022

Equalized Assessed Valuation (EAV):

2,927,757,878

	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash
Rate(s):	0.018699	+	0.003757	+	0.000991	=	0.023450		0.000000

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
82,960,215	78,630,247	4,329,968	56,472,153

\* 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.

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,	202,015,294
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	115,686,473

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.

Attach sheets as needed explaining each item checked.

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

Comments:

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

District Name: Glenview CCSD 34  
District Code: 05016034004  
County Name: Cook

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	56,472,153.00	0.681	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	82,889,847.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(70,368.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	78,630,247.00	0.949	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	82,889,847.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(70,368.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 & 40 & 70	56,472,153.00	258.55	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	218,417.35		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	58,357,533.90		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		115,686,473.00	42.73	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		202,015,293.58		Value	0.20
Total Profile Score:					3.80

Estimated 2024 Financial Profile Designation: RECOGNITION

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

ASSETS  (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	Account Groups		
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		General Fixed Assets	General Long-Term Debt	
CURRENT ASSETS (100)														
Cash (Accounts 111 through 115) 1		39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397				
Investments	120													
Taxes Receivable	130													
Interfund Receivables	140													
Intergovernmental Accounts Receivable	150													
Other Receivables	160													
Inventory	170													
Prepaid Items	180													
Other Current Assets (Describe & Itemize)	190													
Total Current Assets		39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397	0			
CAPITAL ASSETS (200)														
Works of Art & Historical Treasures	210													
Land	220												194,077	
Building & Building Improvements	230												215,636,313	
Site Improvements & Infrastructure	240												3,862,760	
Capitalized Equipment	250												40,136,099	
Construction in Progress	260													
Amount Available in Debt Service Funds	340												3,317,742	
Amount to be Provided for Payment on Long-Term Debt	350												112,368,731	
Total Capital Assets												259,829,249	115,686,473	
CURRENT LIABILITIES (400)														
Interfund Payables	410													
Intergovernmental Accounts Payable	420													
Other Payables	430													
Contracts Payable	440													
Loans Payable	460													
Salaries & Benefits Payable	470													
Payroll Deductions & Withholdings	480													
Deferred Revenues & Other Current Liabilities	490													
Due to Activity Fund Organizations	493													
Total Current Liabilities		0	0	0	0	0	0	0	0	0	0			
LONG-TERM LIABILITIES (500)														
Long-Term Debt Payable (General Obligation, Revenue, Other)	511												115,686,473	
Total Long-Term Liabilities													115,686,473	
Reserved Fund Balance	714													
Unreserved Fund Balance	730	39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397				
Investment in General Fixed Assets												259,829,249		
Total Liabilities and Fund Balance		39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397	0	259,829,249	115,686,473	
ASSETS /LIABILITIES for Student Activity Funds														
CURRENT ASSETS (100) for Student Activity Funds														
Student Activity Fund Cash and Investments	126	229,524												
Total Student Activity Current Assets For Student Activity Funds		229,524												
CURRENT LIABILITIES (400) For Student Activity Funds														
Total Current Liabilities For Student Activity Funds		0												
Reserved Student Activity Fund Balance For Student Activity Funds	715	229,524												
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		229,524												
Total ASSETS /LIABILITIES District with Student Activity Funds														
Total Current Assets District with Student Activity Funds		39,531,572	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397	0			
Total Capital Assets District with Student Activity Funds												259,829,249	115,686,473	
CURRENT LIABILITIES (400) District with Student Activity Funds														
Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0	0			
LONG-TERM LIABILITIES (500) District with Student Activity Funds														
Total Long-Term Liabilities District with Student Activity Funds													115,686,473	
Reserved Fund Balance District with Student Activity Funds	714	229,524												
Unreserved Fund Balance District with Student Activity Funds	730	39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397				
Investment in General Fixed Assets District with Student Activity Funds												259,829,249		
Total Liabilities and Fund Balance District with Student Activity Funds		39,531,572	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397	0	259,829,249	115,686,473	

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
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	55,231,618	11,776,745	9,607,345	2,905,496	2,000,108	386,266	132,111	430,787	7
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	4,690,301	60,464	0	3,133,057	0	0	0	0	0
FEDERAL SOURCES	4000	5,030,423	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		64,952,342	11,837,209	9,607,345	6,038,553	2,000,108	386,266	132,111	430,787	7
Receipts/Revenues for "On Behalf" Payments 2	3998	22,969,316								
Total Receipts/Revenues		87,921,658	11,837,209	9,607,345	6,038,553	2,000,108	386,266	132,111	430,787	7
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	47,273,586				1,050,948			0	
Support Services	2000	18,953,549	5,344,003		6,146,441	1,124,968	44,344,295		590,659	0
Community Services	3000	145,606	0		0	622			0	
Payments to Other Districts & Governmental Units	4000	767,062	0	0	0	0	0		0	0
Debt Service	5000	0	0	10,363,780	0	0			0	0
Total Direct Disbursements/Expenditures		67,139,803	5,344,003	10,363,780	6,146,441	2,176,538	44,344,295		590,659	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	22,969,316								
Total Disbursements/Expenditures		90,109,119	5,344,003	10,363,780	6,146,441	2,176,538	44,344,295		590,659	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(2,187,461)	6,493,206	(756,435)	(107,888)	(176,430)	(43,958,029)	132,111	(159,872)	7
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund 12	7110									
Abatement of the Working Cash Fund 12	7110		4,174,204							
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund 4	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210							9,500,000		
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230			255,412						
Sale or Compensation for Fixed Assets 6	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases13	7400			63,046						
Transfer to Debt Service to Pay Interest on GASB 87 Leases13	7500			7,322						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990						16,174,203			
Total Other Sources of Funds		0	4,174,204	325,780	0	0	16,174,203	9,500,000	0	0
OTHER USES OF FUNDS (8000)										
PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
Abolishment or Abatement of the Working Cash Fund 12	8110							4,174,204		
Transfer of Working Cash Fund Interest 12	8120							0		
Transfer Among Funds	8130									
Transfer of Interest	8140									
Transfer from Capital Project Fund to O&M Fund	8150						0			
Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund 4	8160									
Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund 5	8170									
Taxes Pledged to Pay Principal on GASB 87 Leases13	8410									
Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases13	8420									
Other Revenues Pledged to Pay Principal on GASB 87 Leases13	8430	63,046								
Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases13	8440									
Taxes Pledged to Pay Interest on GASB 87 Leases13	8510									
Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases13	8520									
Other Revenues Pledged to Pay Interest on GASB 87 Leases13	8530	7,322								
Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases13	8540									
Taxes Pledged to Pay Principal on Revenue Bonds	8610									
Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
Taxes Pledged to Pay Interest on Revenue Bonds	8710									
Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
Taxes Transferred to Pay for Capital Projects	8810									
Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
Other Revenues Pledged to Pay for Capital Projects	8830									
Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
Other Uses Not Classified Elsewhere	8990		16,174,203					325,976		
Total Other Uses of Funds		70,368	16,174,203	0	0	0	0	4,500,180	0	0
Total Other Sources/Uses of Funds		(70,368)	(11,999,999)	325,780	0	0	16,174,203	4,999,820	0	0
Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(2,257,829)	(5,506,793)	(430,655)	(107,888)	(176,430)	(27,783,826)	5,131,931	(159,872)	7
Fund Balances without Student Activity Funds - July 1, 2022		41,559,877	10,683,180	3,748,397	4,918,852	1,942,087	62,851,224	2,050,823	560,265	390
Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
Fund Balances without Student Activity Funds - June 30, 2023		39,302,048	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397
		(2,257,829,000)	(5,506,793,000)	(430,655,000)	(107,888,000)	(176,430,000)	(27,783,826,000)	5,131,931,000	(159,872,000)	
Student Activity Fund Balance - July 1, 2022		222,197								
RECEIPTS/REVENUES -Student Activity Funds										
Total Student Activity Direct Receipts/Revenues	1799	265,982								
DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
Total Student Activity Disbursements/Expenditures	1999	258,655								
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		7,327								
Student Activity Fund Balance - June 30, 2023		229,524								
RECEIPTS/REVENUES (with Student Activity Funds)										
LOCAL SOURCES	1000	55,497,600	11,776,745	9,607,345	2,905,496	2,000,108	386,266	132,111	430,787	7
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
STATE SOURCES	3000	4,690,301	60,464	0	3,133,057	0	0	0	0	0
FEDERAL SOURCES	4000	5,030,423	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		65,218,324	11,837,209	9,607,345	6,038,553	2,000,108	386,266	132,111	430,787	7
Receipts/Revenues for "On Behalf" Payments 2	3998	22,969,316								
Total Receipts/Revenues		88,187,640	11,837,209	9,607,345	6,038,553	2,000,108	386,266	132,111	430,787	7
DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
Instruction	1000	47,532,241				1,050,948			0	
Support Services	2000	18,953,549	5,344,003		6,146,441	1,124,968	44,344,295		590,659	0
Community Services	3000	145,606	0		0	622			0	
Payments to Other Districts & Governmental Units	4000	767,062	0	0	0	0	0		0	0
Debt Service	5000	0	0	10,363,780	0	0			0	0
Total Direct Disbursements/Expenditures		67,398,458	5,344,003	10,363,780	6,146,441	2,176,538	44,344,295		590,659	0
Disbursements/Expenditures for "On Behalf" Payments 2	4180	22,969,316								
Total Disbursements/Expenditures		90,367,774	5,344,003	10,363,780	6,146,441	2,176,538	44,344,295		590,659	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures 3		(2,180,134)	6,493,206	(756,435)	(107,888)	(176,430)	(43,958,029)	132,111	(159,872)	7
OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
OTHER SOURCES OF FUNDS (7000)										
Total Other Sources of Funds		0	4,174,204	325,780	0	0	16,174,203	9,500,000	0	0
OTHER USES OF FUNDS (8000)										
Total Other Uses of Funds		70,368	16,174,203	0	0	0	0	4,500,180	0	0
Total Other Sources/Uses of Funds		(70,368)	(11,999,999)	325,780	0	0	16,174,203	4,999,820	0	0
Fund Balances (All sources with Student Activity Funds) - June 30, 2023		39,531,572	5,176,387	3,317,742	4,810,964	1,765,657	35,067,398	7,182,754	400,393	397

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
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120) 7		49,163,096	11,327,502	9,529,095	2,717,525	945,332			386,881	
Leasing Purposes Levy 8	1130									
Special Education Purposes Levy	1140									
FICA/Medicare Only Purposes Levies	1150					938,368				
Area Vocational Construction Purposes Levy	1160									
Summer School Purposes Levy	1170									
Other Tax Levies (Describe & Itemize)	1190									
Total Ad Valorem Taxes Levied By District		49,163,096	11,327,502	9,529,095	2,717,525	1,883,700	0	0	386,881	0
PAYMENTS IN LIEU OF TAXES	1200									
Mobile Home Privilege Tax	1210									
Payments from Local Housing Authorities	1220									
Corporate Personal Property Replacement Taxes 9	1230	2,112,831				70,000				
Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
Total Payments in Lieu of Taxes		2,112,831	0	0	0	70,000	0	0	0	0
TUITION	1300									
Regular - Tuition from Pupils or Parents (In State)	1311	1,064,928								
Regular - Tuition from Other Districts (In State)	1312									
Regular - Tuition from Other Sources (In State)	1313									
Regular - Tuition from Other Sources (Out of State)	1314									
Summer Sch - Tuition from Pupils or Parents (In State)	1321									
Summer Sch - Tuition from Other Districts (In State)	1322									
Summer Sch - Tuition from Other Sources (In State)	1323									
Summer Sch - Tuition from Other Sources (Out of State)	1324									
CTE - Tuition from Pupils or Parents (In State)	1331									
CTE - Tuition from Other Districts (In State)	1332									
CTE - Tuition from Other Sources (In State)	1333									
CTE - Tuition from Other Sources (Out of State)	1334									
Special Ed - Tuition from Pupils or Parents (In State)	1341									
Special Ed - Tuition from Other Districts (In State)	1342									
Special Ed - Tuition from Other Sources (In State)	1343									
Special Ed - Tuition from Other Sources (Out of State)	1344									
Adult - Tuition from Pupils or Parents (In State)	1351									
Adult - Tuition from Other Districts (In State)	1352									
Adult - Tuition from Other Sources (In State)	1353									
Adult - Tuition from Other Sources (Out of State)	1354									
Total Tuition		1,064,928								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (In State)	1411				133,202					
Regular - Transp Fees from Other Districts (In State)	1412									
Regular - Transp Fees from Other Sources (In State)	1413									
Regular - Transp Fees from Co-curricular Activities (In State)	1415									
Regular Transp Fees from Other Sources (Out of State)	1416									
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
Summer Sch - Transp. Fees from Other Districts (In State)	1422									
Summer Sch - Transp. Fees from Other Sources (In State)	1423									
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
CTE - Transp Fees from Pupils or Parents (In State)	1431									
CTE - Transp Fees from Other Districts (In State)	1432									
CTE - Transp Fees from Other Sources (In State)	1433									
CTE - Transp Fees from Other Sources (Out of State)	1434									
Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
Special Ed - Transp Fees from Other Districts (In State)	1442									
Special Ed - Transp Fees from Other Sources (In State)	1443									
Special Ed - Transp Fees from Other Sources (Out of State)	1444									
Adult - Transp Fees from Pupils or Parents (In State)	1451									
Adult - Transp Fees from Other Districts (In State)	1452									
Adult - Transp Fees from Other Sources (In State)	1453									
Adult - Transp Fees from Other Sources (Out of State)	1454									
Total Transportation Fees					133,202					
EARNINGS ON INVESTMENTS	1500									
Interest on Investments	1510	611,362	148,568	78,250	54,769	46,408	386,266	132,111	7,018	7
Gain or Loss on Sale of Investments	1520									
Total Earnings on Investments		611,362	148,568	78,250	54,769	46,408	386,266	132,111	7,018	7
FOOD SERVICE	1600									
Sales to Pupils - Lunch	1611	969,596								
Sales to Pupils - Breakfast	1612									
Sales to Pupils - A la Carte	1613									
Sales to Pupils - Other (Describe & Itemize)	1614									
Sales to Adults	1620	7,565								
Other Food Service (Describe & Itemize)	1690	40,141								
Total Food Service		1,017,302								
DISTRICT/SCHOOL ACTIVITY INCOME	1700									
Admissions - Athletic	1711									
Admissions - Other (Describe & Itemize)	1719									
Fees	1720	69,990								
Book Store Sales	1730									
Other District/School Activity Revenue (Describe & Itemize)	1790									
Student Activity Funds Revenues	1799	265,982								
Total District/School Activity Income (without Student Activity Funds)		69,990	0							
Total District/School Activity Income (with Student Activity Funds)		335,972								
TEXTBOOK INCOME	1800									
Rentals - Regular Textbooks	1811	848,369								
Rentals - Summer School Textbooks	1812									
Rentals - Adult/Continuing Education Textbooks	1813									
Rentals - Other (Describe & Itemize)	1819	81,870								
Sales - Regular Textbooks	1821									
Sales - Summer School Textbooks	1822									
Sales - Adult/Continuing Education Textbooks	1823									
Sales - Other (Describe & Itemize)	1829									
Other (Describe & Itemize)	1890									
Total Textbook Income		930,239								
OTHER REVENUE FROM LOCAL SOURCES	1900									
Rentals	1910		51,735							
Contributions and Donations from Private Sources	1920		191,473							
Impact Fees from Municipal or County Governments	1930									
Services Provided Other Districts	1940									
Refund of Prior Years' Expenditures	1950								36,888	
Payments of Surplus Moneys from TIF Districts	1960									
Drivers' Education Fees	1970									
Proceeds from Vendors' Contracts	1980									
School Facility Occupation Tax Proceeds	1983									
Payment from Other Districts	1991									
Sale of Vocational Projects	1992									

Other Local Fees (Describe & Itemize)	1993	114,354								
Other Local Revenues (Describe & Itemize)	1999	147,516	57,467							
Total Other Revenue from Local Sources		261,870	300,675	0	0	0	0	0	36,888	0
Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	55,231,618	11,776,745	9,607,345	2,905,496	2,000,108	386,266	132,111	430,787	7
Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	55,497,600								
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
Flow-through Revenue from State Sources	2100									
Flow-through Revenue from Federal Sources	2200									
Other Flow-Through (Describe & Itemize)	2300									
Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
UNRESTRICTED GRANTS-IN-AID (3001-3099)										
Evidence Based Funding Formula (Section 18-8.15)	3001	4,603,237								
Reorganization Incentives (Accounts 3005-3021)	3005									
General State Aid - Fast Growth District Grant	3030									
Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
Total Unrestricted Grants-In-Aid		4,603,237	0	0	0	0	0		0	0
RESTRICTED GRANTS-IN-AID (3100 - 3900)										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	74,332								
Special Education - Funding for Children Requiring Sp Ed Services	3105									
Special Education - Personnel	3110									
Special Education - Orphanage - Individual	3120	9,232								
Special Education - Orphanage - Summer Individual	3130									
Special Education - Summer School	3145									
Special Education - Other (Describe & Itemize)	3199									
Total Special Education		83,564	0		0					
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Technical Education - Tech Prep	3200									
CTE - Secondary Program Improvement (CTEI)	3220									
CTE - WECEP	3225									
CTE - Agriculture Education	3235									
CTE - Instructor Practicum	3240									
CTE - Student Organizations	3270									
CTE - Other (Describe & Itemize)	3299									
Total Career and Technical Education		0	0			0				
BILINGUAL EDUCATION										
Bilingual Ed - Downstate - TPI and TBE	3305									
Bilingual Education Downstate - Transitional Bilingual Education	3310									
Total Bilingual Ed		0				0				
State Free Lunch & Breakfast	3360	3,500								
School Breakfast Initiative	3365									
Driver Education	3370									
Adult Ed (from ICCB)	3410									
Adult Ed - Other (Describe & Itemize)	3499									
TRANSPORTATION										
Transportation - Regular and Vocational	3500				1,752,513					
Transportation - Special Education	3510				1,380,544					
Transportation - Other (Describe & Itemize)	3599									
Total Transportation		0	0		3,133,057	0				
Learning Improvement - Change Grants	3610									
Scientific Literacy	3660									
Truant Alternative/Optional Education	3695									
Early Childhood - Block Grant	3705									
Chicago General Education Block Grant	3766									
Chicago Educational Services Block Grant	3767									
School Safety & Educational Improvement Block Grant	3775									
Technology - Technology for Success	3780									
State Charter Schools	3815									
Extended Learning Opportunities - Summer Bridges	3825									
Infrastructure Improvements - Planning/Construction	3920									
School Infrastructure - Maintenance Projects	3925		50,000							
Other Restricted Revenue from State Sources (Describe & Itemize)	3999		10,464							
Total Restricted Grants-In-Aid		87,064	60,464	0	3,133,057	0	0	0	0	0
Total Receipts from State Sources	3000	4,690,301	60,464	0	3,133,057	0	0	0	0	0
RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
Federal Impact Aid	4001									
Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
Head Start	4045									
Construction (Impact Aid)	4050									
MAGNET	4060									
Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
TITLE V										
Title V - Innovation and Flexibility Formula	4100									
Title V - District Projects	4105									
Title V - Rural Education Initiative (REI)	4107									
Title V - Other (Describe & Itemize)	4199									
Total Title V		0	0		0	0				
FOOD SERVICE										
Breakfast Start-Up Expansion	4200									
National School Lunch Program	4210	946,787								
Special Milk Program	4215									
School Breakfast Program	4220	75,420								
Summer Food Service Program	4225									
Child and Adult Care Food Program	4226									
Fresh Fruits & Vegetables	4240									
Food Service - Other (Describe & Itemize)	4299									
Total Food Service		1,022,207				0				
TITLE I										
Title I - Low Income	4300	512,605								
Title I - Low Income - Neglected, Private	4305									
Title I - Migrant Education	4340									
Title I - Other (Describe & Itemize)	4399	34,059								
Total Title I		546,664	0		0	0				
TITLE IV										
Title IV - Student Support & Academic Enrichment Grant	4400	35,134								
Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
Title IV - 21st Century Comm Learning Centers	4421									
Title IV - Other (Describe & Itemize)	4499									
Total Title IV		35,134	0		0	0				

<b>FEDERAL - SPECIAL EDUCATION</b>											
Fed - Spec Education - Preschool Flow-Through	4600	52,267									
Fed - Spec Education - Preschool Discretionary	4605										
Fed - Spec Education - IDEA - Flow Through	4620	1,061,345									
Fed - Spec Education - IDEA - Room & Board	4625	358,448									
Fed - Spec Education - IDEA - Discretionary	4630										
Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699										
<b>Total Federal - Special Education</b>		<b>1,472,060</b>	<b>0</b>		<b>0</b>	<b>0</b>					
<b>CTE - PERKINS</b>											
CTE - Perkins - Title III E - Tech Prep	4770										
CTE - Other (Describe & Itemize)	4799										
<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>					
Federal - Adult Education	4810										
ARRA - General State Aid - Education Stabilization	4850										
ARRA - Title I - Low Income	4851										
ARRA - Title I - Neglected, Private	4852										
ARRA - Title I - Delinquent, Private	4853										
ARRA - Title I - School Improvement (Part A)	4854										
ARRA - Title I - School Improvement (Section 1003g)	4855										
ARRA - IDEA - Part B - Preschool	4856										
ARRA - IDEA - Part B - Flow-Through	4857										
ARRA - Title IID - Technology-Formula	4860										
ARRA - Title IID - Technology-Competitive	4861										
ARRA - McKinney - Vento Homeless Education	4862										
ARRA - Child Nutrition Equipment Assistance	4863										
Impact Aid Formula Grants	4864										
Impact Aid Competitive Grants	4865										
Qualified Zone Academy Bond Tax Credits	4866										
Qualified School Construction Bond Credits	4867										
Build America Bond Tax Credits	4868										
Build America Bond Interest Reimbursement	4869										
ARRA - General State Aid - Other Govt Services Stabilization	4870										
Other ARRA Funds - II	4871										
Other ARRA Funds - III	4872										
Other ARRA Funds - IV	4873										
Other ARRA Funds - V	4874										
ARRA - Early Childhood	4875										
Other ARRA Funds VII	4876										
Other ARRA Funds VIII	4877										
Other ARRA Funds IX	4878										
Other ARRA Funds X	4879										
Other ARRA Funds Ed Job Fund Program	4880										
<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Race to the Top Program	4901										
Race to the Top - Preschool Expansion Grant	4902										
Title III - Immigrant Education Program (IEP)	4905										
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	176,638									
McKinney Education for Homeless Children	4920										
Title II - Eisenhower Professional Development Formula	4930										
Title II - Teacher Quality	4932	133,556									
Title II - Part A - Supporting Effective Instruction - State Grants	4935										
Federal Charter Schools	4960										
State Assessment Grants	4981										
Grant for State Assessments and Related Activities	4982										
Medicaid Matching Funds - Administrative Outreach	4991	114,426									
Medicaid Matching Funds - Fee-for-Service Program	4992	420,783									
Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,108,955									
<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>5,030,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>5,030,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>64,952,342</b>	<b>11,837,209</b>	<b>9,607,345</b>	<b>6,038,553</b>	<b>2,000,108</b>	<b>386,266</b>	<b>132,111</b>	<b>430,787</b>	<b>7</b>	<b>7</b>
<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>65,218,324</b>	<b>11,837,209</b>	<b>9,607,345</b>	<b>6,038,553</b>	<b>2,000,108</b>	<b>386,266</b>	<b>132,111</b>	<b>430,787</b>	<b>7</b>	<b>7</b>

Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
<b>10 - EDUCATIONAL FUND (ED)</b>											
<b>INSTRUCTION (ED)</b>	<b>1000</b>										
Regular Programs	1100	23,518,891	4,072,698	166,557	939,431	7,568	7,764			28,712,909	28,133,814
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200-1220)	1200	7,996,021	1,835,898	416,365	255,002	85,379	1,640			10,590,305	10,128,127
Special Education Programs Pre-K	1225	720,284	190,276	10,678						921,238	1,107,999
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300		36,476							36,476	75,000
CTE Programs	1400									0	
Interscholastic Programs	1500			9,212	70		5,484			14,766	9,100
Summer School Programs	1600	85,027	514		1,949					87,490	83,000
Gifted Programs	1650	956,881	117,242	21,814	17,147		827			1,113,911	1,153,162
Driver's Education Programs	1700									0	
Bilingual Programs	1800	3,875,466	710,184	99,997	39,251					4,724,898	4,584,399
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs - Private Tuition	1911									0	
Special Education Programs K-12 - Private Tuition	1912						1,071,593			1,071,593	900,000
Special Education Programs Pre-K - Tuition	1913									0	
Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
Adult/Continuing Education Programs - Private Tuition	1916									0	
CTE Programs - Private Tuition	1917									0	
Interscholastic Programs - Private Tuition	1918									0	
Summer School Programs - Private Tuition	1919									0	
Gifted Programs - Private Tuition	1920									0	
Bilingual Programs - Private Tuition	1921									0	
Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
Student Activity Fund Expenditures	1999						258,655			258,655	325,905
<b>Total Instruction 10 (without Student Activity Funds)</b>	<b>1000</b>	<b>37,152,570</b>	<b>6,963,288</b>	<b>724,623</b>	<b>1,252,850</b>	<b>92,947</b>	<b>1,087,308</b>	<b>0</b>	<b>0</b>	<b>47,273,586</b>	<b>46,174,601</b>
<b>Total Instruction 10 (with Student Activity Funds)</b>	<b>1000</b>	<b>37,152,570</b>	<b>6,963,288</b>	<b>724,623</b>	<b>1,252,850</b>	<b>92,947</b>	<b>1,345,963</b>	<b>0</b>	<b>0</b>	<b>47,532,241</b>	<b>46,500,506</b>
<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - PUPILS</b>											
Attendance & Social Work Services	2110	1,334,100	201,338		3,659					1,539,097	1,533,279
Guidance Services	2120			16,695						16,695	
Health Services	2130	699,071	138,994	4,545	6,405	14,630	488			864,133	888,132
Psychological Services	2140	804,271	111,366	2,625	1,063					919,325	1,074,206
Speech Pathology & Audiology Services	2150	1,696,460	240,342	750	1,983					1,939,535	2,264,983
Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>4,533,902</b>	<b>692,040</b>	<b>24,615</b>	<b>13,110</b>	<b>14,630</b>	<b>488</b>	<b>0</b>	<b>0</b>	<b>5,278,785</b>	<b>5,760,600</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
Improvement of Instruction Services	2210	1,536,444	283,154	152,604	3,323		2,541			1,978,066	2,051,786
Educational Media Services	2220	2,394,711	385,926	181,658	352,885	287,590				3,602,770	3,546,297
Assessment & Testing	2230			40,092	11,739					51,831	60,000
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>3,931,155</b>	<b>669,080</b>	<b>374,354</b>	<b>367,947</b>	<b>287,590</b>	<b>2,541</b>	<b>0</b>	<b>0</b>	<b>5,632,667</b>	<b>5,658,083</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
Board of Education Services	2310			359,308	9,017		27,187			395,512	406,500
Executive Administration Services	2320	349,702	114,629	11,596	4,326		19,052			499,305	487,110
Special Area Administration Services	2330	9,155		200						9,355	8,500
Tort Immunity Services	2361, 2365									0	
<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>358,857</b>	<b>114,629</b>	<b>371,104</b>	<b>13,343</b>	<b>0</b>	<b>46,239</b>	<b>0</b>	<b>0</b>	<b>904,172</b>	<b>902,110</b>

<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
Office of the Principal Services	2410	2,273,872	721,226	1,773	21,995	760	16,539			3,036,165	2,992,121
Other Support Services - School Admin (Describe & Itemize)	2490									0	
<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,273,872</b>	<b>721,226</b>	<b>1,773</b>	<b>21,995</b>	<b>760</b>	<b>16,539</b>	<b>0</b>	<b>0</b>	<b>3,036,165</b>	<b>2,992,121</b>
<b>SUPPORT SERVICES - BUSINESS</b>											
Direction of Business Support Services	2510	254,740	62,128	21,909	1,969	1,500	6,275			348,521	338,353
Fiscal Services	2520	398,258	68,410	68,951	5,844					541,463	539,095
Operation & Maintenance of Plant Services	2540									0	
Pupil Transportation Services	2550			155,382						155,382	202,773
Food Services	2560	928,419	278,520	45,800	727,435	3,680	3,582			1,987,436	1,974,601
Internal Services	2570			84,145	53					84,198	100,000
<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,581,417</b>	<b>409,058</b>	<b>376,187</b>	<b>735,301</b>	<b>5,180</b>	<b>9,857</b>	<b>0</b>	<b>0</b>	<b>3,117,000</b>	<b>3,154,822</b>
<b>SUPPORT SERVICES - CENTRAL</b>											
Direction of Central Support Services	2610									0	
Planning, Research, Development, & Evaluation Services	2620									0	
Information Services	2630	246,855	62,133	95,458	703		14,150			419,299	415,870
Staff Services	2640	333,123	85,799	60,465	1,446		11,769		72,059	564,661	699,084
Data Processing Services	2660									0	
<b>Total Support Services - Central</b>	<b>2600</b>	<b>579,978</b>	<b>147,932</b>	<b>155,923</b>	<b>2,149</b>	<b>0</b>	<b>25,919</b>	<b>0</b>	<b>72,059</b>	<b>983,960</b>	<b>1,114,954</b>
Other Support Services (Describe & Itemize)	2900				800					800	
<b>Total Support Services</b>	<b>2000</b>	<b>13,259,181</b>	<b>2,753,965</b>	<b>1,303,956</b>	<b>1,154,645</b>	<b>308,160</b>	<b>101,583</b>	<b>0</b>	<b>72,059</b>	<b>18,953,549</b>	<b>19,582,690</b>
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>31,113</b>	<b>6,329</b>	<b>80,370</b>	<b>27,794</b>					<b>145,606</b>	<b>113,051</b>
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
Payments for Regular Programs	4110			63,487						63,487	
Payments for Special Education Programs	4120			322,483			381,092			703,575	331,428
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>385,970</b>			<b>381,092</b>			<b>767,062</b>	<b>331,428</b>
Payments for Regular Programs - Tuition	4210										
Payments for Special Education Programs - Tuition	4220										500,000
Payments for Adult/Continuing Education Programs - Tuition	4230										
Payments for CTE Programs - Tuition	4240										
Payments for Community College Programs - Tuition	4270										
Payments for Other Programs - Tuition	4280										
Other Payments to In-State Govt Units	4290										
<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>500,000</b>
Payments for Regular Programs - Transfers	4310										
Payments for Special Education Programs - Transfers	4320										
Payments for Adult/Continuing Ed Programs-Transfers	4330										
Payments for CTE Programs - Transfers	4340										
Payments for Community College Program - Transfers	4370										
Payments for Other Programs - Transfers	4380										
Other Payments to In-State Govt Units - Transfers	4390									0	
<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
Payments to Other Govt Units (Out-of-State)	4400									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>385,970</b>			<b>381,092</b>			<b>767,062</b>	<b>831,428</b>
<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other Interest on Short-Term Debt	5150										

Total Interest on Short-Term Debt	5100						0			0	0
Debt Services - Interest on Long-Term Debt	5200										
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (ED)	6000										
Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		50,442,864	9,723,582	2,494,919	2,435,289	401,107	1,569,983	0	72,059	67,139,803	66,701,770
Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		50,442,864	9,723,582	2,494,919	2,435,289	401,107	1,828,638	0	72,059	67,398,458	67,027,675
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(2,187,461)	
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(2,180,134)	

20 - OPERATIONS & MAINTENANCE FUND (O&M)											
SUPPORT SERVICES (O&M)	2000										
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Direction of Business Support Services	2510									0	
Facilities Acquisition & Construction Services	2530									0	682,918
Operation & Maintenance of Plant Services	2540	2,512,424	577,579	550,405	1,513,922	189,333	340			5,344,003	5,633,403
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Total Support Services - Business	2500	2,512,424	577,579	550,405	1,513,922	189,333	340	0	0	5,344,003	6,316,321
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	2,512,424	577,579	550,405	1,513,922	189,333	340	0	0	5,344,003	6,316,321
COMMUNITY SERVICES (O&M)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
Payments to Other Govt. Units (Out of State)	4400									0	
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (O&M)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
Total Debt Services	5000						0			0	0
PROVISIONS FOR CONTINGENCIES (O&M)	6000										
Total Direct Disbursements/Expenditures		2,512,424	577,579	550,405	1,513,922	189,333	340	0	0	5,344,003	6,316,321
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										6,493,206	

30 - DEBT SERVICES (DS)											
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Other Payments to In-State Govt Units (Describe & Itemize)	4190										

Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
DEBT SERVICES (DS)	5000										
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						4,320,734			4,320,734	
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300										
DEBT SERVICES - OTHER (Describe & Itemize)	5400						6,043,046			6,043,046	10,451,933
Total Debt Services	5000					0	10,363,780			10,363,780	10,451,933
PROVISION FOR CONTINGENCIES (DS)	6000										
Total Disbursements/ Expenditures						0	10,363,780			10,363,780	10,451,933
Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(756,435)	
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES (TR)											
SUPPORT SERVICES - PUPILS											
Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
SUPPORT SERVICES - BUSINESS											
Pupil Transportation Services	2550	78,867	23,696	6,027,257	16,621					6,146,441	5,705,640
Other Support Services (Describe & Itemize)	2900									0	
Total Support Services	2000	78,867	23,696	6,027,257	16,621	0	0	0	0	6,146,441	5,705,640
COMMUNITY SERVICES (TR)	3000									0	
PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
Total Payments to Other Govt Units	4000			0			0			0	0
DEBT SERVICES (TR)	5000										
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
Tax Anticipation Warrants	5110									0	
Tax Anticipation Notes	5120									0	
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
State Aid Anticipation Certificates	5140									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11	5300									0	
DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
Total Debt Services	5000						0			0	0
PROVISION FOR CONTINGENCIES (TR)	6000										
Total Disbursements/ Expenditures		78,867	23,696	6,027,257	16,621	0	0	0	0	6,146,441	5,705,640

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Information Services	2630		43,742							43,742	39,260
Staff Services	2640		32,905							32,905	27,035
Data Processing Services	2660										
<b>Total Support Services - Central</b>	<b>2600</b>		<b>76,647</b>							<b>76,647</b>	<b>66,295</b>
Other Support Services (Describe & Itemize)	2900										
<b>Total Support Services</b>	<b>2000</b>		<b>1,124,968</b>							<b>1,124,968</b>	<b>1,076,430</b>
<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		<b>622</b>							<b>622</b>	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
Payments for Regular Programs	4110										
Payments for Special Education Programs	4120										
Payments for CTE Programs	4140										
<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other (Describe & Itemize)	5150										
<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>			<b>2,176,538</b>				<b>0</b>			<b>2,176,538</b>	<b>2,137,682</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(176,430)</b>	

<b>60 - CAPITAL PROJECTS (CP)</b>											
<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition and Construction Services	2530			1,341,894		43,002,401				44,344,295	50,000,000
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>1,341,894</b>	<b>0</b>	<b>43,002,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,344,295</b>	<b>50,000,000</b>
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
Payments to Regular Programs (In-State)	4110									0	
Payments for Special Education Programs	4120									0	
Payments for CTE Programs	4140									0	
Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>1,341,894</b>	<b>0</b>	<b>43,002,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,344,295</b>	<b>50,000,000</b>
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(43,958,029)</b>	

<b>70 - WORKING CASH (WC)</b>											
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<b>80 - TORT FUND (TF)</b>											
<b>INSTRUCTION (TF)</b>	<b>1000</b>										
Regular Programs	1100									0	
Tuition Payment to Charter Schools	1115									0	
Pre-K Programs	1125									0	
Special Education Programs (Functions 1200 - 1220)	1200									0	
Special Education Programs Pre-K	1225									0	
Remedial and Supplemental Programs K-12	1250									0	
Remedial and Supplemental Programs Pre-K	1275									0	
Adult/Continuing Education Programs	1300									0	
CTE Programs	1400									0	
Interscholastic Programs	1500									0	
Summer School Programs	1600									0	

Gifted Programs	1650									0	
Driver's Education Programs	1700									0	
Bilingual Programs	1800									0	
Truant Alternative & Optional Programs	1900									0	
Pre-K Programs - Private Tuition	1910									0	
Regular K-12 Programs Private Tuition	1911									0	
Special Education Programs K-12 Private Tuition	1912									0	
Special Education Programs Pre-K Tuition	1913									0	
Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
Adult/Continuing Education Programs Private Tuition	1916									0	
CTE Programs Private Tuition	1917									0	
Interscholastic Programs Private Tuition	1918									0	
Summer School Programs Private Tuition	1919									0	
Gifted Programs Private Tuition	1920									0	
Bilingual Programs Private Tuition	1921									0	
Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
<b>Total Instruction14</b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
<b>Support Services - Pupil</b>	<b>2100</b>										
Attendance & Social Work Services	2110									0	
Guidance Services	2120									0	
Health Services	2130									0	
Psychological Services	2140									0	
Speech Pathology & Audiology Services	2150									0	
Other Support Services - Pupils (Describe & Itemize)	2190									0	
<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0
<b>Support Services - Instructional Staff</b>	<b>2200</b>										
Improvement of Instruction Services	2210									0	
Educational Media Services	2220									0	
Assessment & Testing	2230									0	
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	0	0	0	0	0	0	0	0	0	0
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
Board of Education Services	2310									0	
Executive Administration Services	2320									0	
Special Area Administration Services	2330									0	
Claims Paid from Self Insurance Fund	2361									0	
Risk Management and Claims Services Payments	2365			251,754						251,754	235,000
<b>Total Support Services - General Administration</b>	<b>2300</b>	0	0	251,754	0	0	0	0	0	251,754	235,000
<b>Support Services - School Administration</b>	<b>2400</b>										
Office of the Principal Services	2410									0	
Other Support Services - School Administration (Describe & Itemize)	2490									0	
<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
<b>Support Services - Business</b>	<b>2500</b>										
Direction of Business Support Services	2510									0	
Fiscal Services	2520									0	
Facilities Acquisition and Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540									0	
Pupil Transportation Services	2550									0	
Food Services	2560									0	
Internal Services	2570									0	
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
<b>Support Services - Central</b>	<b>2600</b>										
Direction of Central Support Services	2610									0	
Planning, Research, Development & Evaluation Services	2620									0	
Information Services	2630									0	
Staff Services	2640									0	
Data Processing Services	2660									0	

<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>			338,905						338,905	363,000
<b>Total Support Services</b>	<b>2000</b>	0	0	590,659	0	0	0	0	0	590,659	598,000
<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>									0	
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
Payments for Regular Programs	4110									0	
Payments for Special Education Programs	4120									0	
Payments for Adult/Continuing Education Programs	4130									0	
Payments for CTE Programs	4140									0	
Payments for Community College Programs	4170									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
Payments for Regular Programs - Tuition	4210									0	
Payments for Special Education Programs - Tuition	4220									0	
Payments for Adult/Continuing Education Programs - Tuition	4230									0	
Payments for CTE Programs - Tuition	4240									0	
Payments for Community College Programs - Tuition	4270									0	
Payments for Other Programs - Tuition	4280									0	
Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
Payments for Regular Programs - Transfers	4310									0	
Payments for Special Education Programs - Transfers	4320									0	
Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
Payments for CTE Programs - Transfers	4340									0	
Payments for Community College Program - Transfers	4370									0	
Payments for Other Programs - Transfers	4380									0	
Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
Payments to Other Dist & Govt Units (Out of State)	4400									0	
<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110										
Tax Anticipation Notes	5120										
Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
State Aid Anticipation Certificates	5140										
Other Interest or Short-Term Debt	5150										
<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) 11</b>	<b>5300</b>									0	
<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>										
<b>Total Debt Services</b>	<b>5000</b>						0			0	0
<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>		0	0	590,659	0	0	0	0	0	590,659	598,000
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(159,872)	
<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
<b>SUPPORT SERVICES - BUSINESS</b>											
Facilities Acquisition & Construction Services	2530									0	
Operation & Maintenance of Plant Services	2540									0	
<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
Other Support Services (Describe & Itemize)	2900									0	
<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
Payments to Regular Programs	4110										

Payments to Special Education Programs	4120										
Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
<b>Total Payments to Other Govt Units</b>	<b>4000</b>									0	0
<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
Tax Anticipation Warrants	5110									0	
Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>									0	0
<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase Principal Retired)	5300									0	
<b>Total Debt Service</b>	<b>5000</b>									0	0
<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										7	

SCHEDULE OF AD VALOREM TAX RECEIPTS					
Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
			(Column B - C)		(Column E - C)
Educational	49,163,096	27,501,605	21,661,491	55,445,149	27,943,544
Operations & Maintenance	11,327,502	5,455,875	5,871,627	11,000,000	5,544,125
Debt Services **	9,529,095	5,073,942	4,455,153	10,228,416	5,154,474
Transportation	2,717,525	1,439,133	1,278,392	2,900,000	1,460,867
Municipal Retirement	945,332	451,616	493,716	910,000	458,384
Capital Improvements			0		0
Working Cash			0		0
Tort Immunity	386,881	210,553	176,328	425,000	214,447
Fire Prevention & Safety			0		0
Leasing Levy	0		0		0
Special Education	0		0		0
Area Vocational Construction	0		0		0
Social Security/Medicare Only	938,368	546,031	392,337	1,100,000	553,969
Summer School			0		0
Other (Describe & Itemize)	0		0		0
<b>Totals</b>	<b>75,007,799</b>	<b>40,678,755</b>	<b>34,329,044</b>	<b>82,008,565</b>	<b>41,329,810</b>

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

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

SCHEDULE OF SHORT-TERM DEBT								
Description (Enter Whole Dollars)	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	June	Retired July 1, 2022 thru June 30, 2023	June	Outstanding June 30, 2023	Ending
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)								
Total CPPRT Notes								0
TAX ANTICIPATION WARRANTS (TAW)								
Educational Fund								0
Operations & Maintenance Fund								0
Debt Services - Construction								0
Debt Services - Working Cash								0
Debt Services - Refunding Bonds								0
Transportation Fund								0
Municipal Retirement/Social Security Fund								0
Fire Prevention & Safety Fund								0
Other - (Describe & Itemize)								0
Total TAWs		0	0		0			0
TAX ANTICIPATION NOTES (TAN)								
Educational Fund								0
Operations & Maintenance Fund								0
Fire Prevention & Safety Fund								0
Other - (Describe & Itemize)								0
Total TANs		0	0		0			0
TEACHERS'/EMPLOYEES' ORDERS (T/EO)								
Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								0
General State Aid/Evidence-Based Funding Anticipation Certificates								
Total (All Funds)								0
OTHER SHORT-TERM BORROWING								
Total Other Short-Term Borrowing (Describe & Itemize)								0

SCHEDULE OF LONG-TERM DEBT												
Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	June	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	June	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
Lease Equipment	07/01/21	112,842	7		84,894					28,200	56,694	56,694
											0	
Lease Equipment	07/01/22	151,112	7					151,112		32,015	119,097	119,097
											0	
Lease Equipment	07/01/22	13,513	7					13,513		2,831	10,682	10,682
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
		277,467			84,894		0	164,625		63,046	186,473	186,473
Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	June	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	June	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
Retired Bonds Issues											0	746,834
											0	
2015A General Obligation Limited School Bonds	12/01/15	5,445,000	4		2,985,000					435,000	2,550,000	1,994,994
											0	
2016A General Obligation Limited School Bonds	11/01/16	5,660,000	1/4		4,275,000					640,000	3,635,000	3,509,700
											0	
2019 General Obligation Limited Tax School Bonds	02/19/19	9,025,000	6		6,575,000					580,000	5,995,000	5,267,467
											0	
2021 General Obligation School Bonds	01/07/21	50,960,000	6		45,400,000					4,325,000	41,075,000	38,929,312
											0	
2021A General Obligation School Bonds	12/08/21	33,035,000	6		52,745,000						52,745,000	52,322,886
											0	
2022 General Obligation Limited Tax School Bonds	07/28/22	9,500,000	6			9,500,000					9,500,000	9,411,065
											0	
											0	
											0	
											0	
											0	
		113,902,467			112,064,894	9,500,000		164,625		6,043,046	115,686,473	112,368,731

• Each type of debt issued must be identified separately with the amount:  
1. Working Cash Fund Bonds  
2. Funding Bonds  
3. Refunding Bonds

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

7. Other Leased Equipment  
8. Other  
9. Other

10. Other  
11. Other  
12. Other

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES						
Description (Enter Whole Dollars)	Account No	Tort Immunity a	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
Cash Basis Fund Balance as of July 1, 2022		560,265				
<b>RECEIPTS:</b>						
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	386,881				
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	7,018				
Drivers' Education Fees	10-1970					
School Facility Occupation Tax Proceeds	30 or 60-1983					
Driver Education	10 or 20-3370					
Other Receipts (Describe & Itemize)	--	36,888				
Sale of Bonds	10, 20, 40 or 60-7200					
<b>Total Receipts</b>		430,787	0	0	0	0
<b>DISBURSEMENTS:</b>						
Instruction	10 or 50-1000					
Facilities Acquisition & Construction Services	20 or 60-2530					
Tort Immunity Services	80	590,659				
<b>DEBT SERVICE</b>						
Debt Services - Interest on Long-Term Debt	30-5200					
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
Debt Services Other (Describe & Itemize)	30-5400					
<b>Total Debt Services</b>					0	
Other Disbursements (Describe & Itemize)	--					
<b>Total Disbursements</b>		590,659	0	0	0	0
<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>		400,393	0	0	0	0
<b>Reserved Cash Balance</b>	714					
<b>Unreserved Cash Balance</b>	730	400,393	0	0	0	0

## SCHEDULE OF TORT IMMUNITY EXPENDITURES a

Yes ☐ No ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?

If yes, list in the aggregate the following:

Total Claims Payments:	590,659
Total Reserve Remaining:	400,393

In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.

<b>Expenditures:</b>	
Workers' Compensation Act and/or Workers' Occupational Disease Act	248,619
Unemployment Insurance Act	463
Insurance (Regular or Self-Insurance)	0
Risk Management and Claims Service	286,574
Judgments/Settlements	0
Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction	0
Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)	0
Legal Services	51,868
Principal and Interest on Tort Bonds	0
Other -Explain on Itemization 44 tab	3,135
<b>Total</b>	0
<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	<b>OK</b>

Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.

55 ILCS 5/5-1006.7

# CARES, CRRSA, and ARP SCHEDULE - FY 2023

[Click below for schedule instructions:](#)

**Please read schedule instructions before completing.**

[SCHEDULE INSTRUCTIONS](#)

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?

X

Yes

No

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

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

## Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	600									600
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	305,731									305,731
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		306,331	0		0	0	0			0	306,331

  

Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	133,630									133,630
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	423,498									423,498
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	245,496							245,496
Total Revenue Section B		802,624	0	0	0	0		0	802,624

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

Total Other Federal Revenue (Section A plus Section B)	4998	1,108,955	0		0	0	0	0	1,108,955
Total Other Federal Revenue from Revenue Tab	4998	1,108,955							1,108,955
Difference (must equal 0)		0	0		0	0	0	0	0
Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK	OK	OK

## Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:										
ESSER I EXPENDITURES (CARES)		<div>-----DISBURSEMENTS-----</div> <div><div>(100)</div><div>(200)</div><div>(300)</div><div>(400)</div><div>(500)</div><div>(600)</div><div>(700)</div><div>(800)</div><div>(900)</div></div> <div>SalariesEmployee BenefitsPurchased ServicesSupplies &amp; MaterialsCapital OutlayOtherNon-Capitalized EquipmentTermination BenefitsTotal Expenditures</div>								
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000								0	
SUPPORT SERVICES Total Expenditures	2000								0	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530								0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0		0		0	

Expenditure Section B:										
ESSER II EXPENDITURES (CRRSA)		<div>-----DISBURSEMENTS-----</div> <div><div>(100)</div><div>(200)</div><div>(300)</div><div>(400)</div><div>(500)</div><div>(600)</div><div>(700)</div><div>(800)</div><div>(900)</div></div> <div>SalariesEmployee BenefitsPurchased ServicesSupplies &amp; MaterialsCapital OutlayOtherNon-Capitalized EquipmentTermination BenefitsTotal Expenditures</div>								
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	36,088	4,714		23,111				63,913	
SUPPORT SERVICES Total Expenditures	2000			69,810					69,810	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530								0	
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										

TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000							0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000							0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0		0		0

  

<b>Expenditure Section C:</b>		<b>DISBURSEMENTS</b>								
<b>GEER I EXPENDITURES (CARES)</b>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
<b>FUNCTION</b>										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0			0

  

<b>Expenditure Section D:</b>		<b>DISBURSEMENTS</b>								
<b>GEER II EXPENDITURES (CRRSA)</b>		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
<b>FUNCTION</b>										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0			0

  

<b>Expenditure Section E:</b>		<b>DISBURSEMENTS</b>								
<b>ESSER III EXPENDITURES (ARP)</b>		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)

LESSER IN EXPENDITURES (ARP)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
FUNCTION										
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000	284,120	60,613	45,278	72,313					462,324
SUPPORT SERVICES Total Expenditures	2000	1		104,134	4,704		30,986			139,825
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560				4,704					4,704
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0		0	0			0		0
Expenditure Section F:										
CRRSA Child Nutrition (CRRSA)		DISBURSEMENTS								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1. List the total expenditures for the Functions 1000 and 2000 below		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0		0	0			0		0
Expenditure Section G:										
ARP Child Nutrition (ARP)		DISBURSEMENTS								
FUNCTION		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1. List the total expenditures for the Functions 1000 and 2000 below		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
INSTRUCTION Total Expenditures	1000									0
SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
Facilities Acquisition and Construction Services (Total)	2530									0

OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
<b>Expenditure Section H:</b>											
<b>ARP IDEA (ARP)</b>											
<b>FUNCTION</b>											
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
<b>Expenditure Section I:</b>											
<b>ARP Homeless I (ARP)</b>											
<b>FUNCTION</b>											
<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0

TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0		0		
<b>Expenditure Section J:</b>											
<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
<b>FUNCTION</b>			<b>DISBURSEMENTS</b>								
1. List the total expenditures for the Functions 1000 and 2000 below			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION Total Expenditures		1000									0
SUPPORT SERVICES Total Expenditures		2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)		2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
FOOD SERVICES (Total)		2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0			0			0
<b>Expenditure Section K:</b>											
<b>Other CARES Act Expenditures (not accounted for above)</b>											
<b>FUNCTION</b>			<b>DISBURSEMENTS</b>								
1. List the total expenditures for the Functions 1000 and 2000 below			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION Total Expenditures		1000									0
SUPPORT SERVICES Total Expenditures		2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)		2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
FOOD SERVICES (Total)		2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0			0			0
<b>Expenditure Section L:</b>											
<b>Other CRRSA Expenditures (not accounted for above)</b>											
<b>FUNCTION</b>			<b>DISBURSEMENTS</b>								
1. List the total expenditures for the Functions 1000 and 2000 below			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
INSTRUCTION Total Expenditures		1000									0

SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
Expenditure Section M:											
Other ARP Expenditures (not accounted for above)											
FUNCTION											
1. List the total expenditures for the Functions 1000 and 2000 below											
INSTRUCTION Total Expenditures	1000										0
SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
Expenditure Section N:											
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
FUNCTION											
INSTRUCTION	1000	320,208	65,327	45,278	95,424	0	0	0			526,237
SUPPORT SERVICES	2000	1	0	173,944	4,704	0	30,986	0			209,635
Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0
FOOD SERVICES (Total)	2560	0	0	0	4,704	0	0	0			4,704
TOTAL EXPENDITURES											Functions 1000 & 2000 total 735,872
Expenditure Section O:											
TOTAL TECHNOLOGY EXPENDITURES											
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0		0		0

SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
Works of Art & Historical Treasures	210				0	50				0	0
Land	220										
Non-Depreciable Land	221	194,077			194,077						194,077
Depreciable Land	222				0					0	0
Buildings	230										
Permanent Buildings	231	175,606,511	40,029,802		215,636,313	50	47,131,596	3,769,330		50,900,926	164,735,387
Temporary Buildings	232				0	20				0	0
Improvements Other than Buildings (Infrastructure)	240	3,857,706	5,054		3,862,760	20	3,282,128	95,823		3,377,951	484,809
Capitalized Equipment	250					10					
10 Yr Schedule	251	36,413,489	3,722,610		40,136,099		28,709,868	1,661,015		30,370,883	9,765,216
5 Yr Schedule	252				0					0	0
3 Yr Schedule	253				0					0	0
Construction in Progress	260				0						0
Total Capital Assets	200	216,071,783	43,757,466	0	259,829,249	10	79,123,592	5,526,168	0	84,649,760	175,179,489
Non-Capitalized Equipment	700				0			0			
Allowable Depreciation								5,526,168			

ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)				
This schedule is completed for school districts only.				
Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount	
OPERATING EXPENSE PER PUPIL				
EXPENDITURES:				
ED	Expenditures 16-24, L116	Total Expenditures	\$	67,139,803
O&M	Expenditures 16-24, L155	Total Expenditures		5,344,003
DS	Expenditures 16-24, L178	Total Expenditures		10,363,780
TR	Expenditures 16-24, L214	Total Expenditures		6,146,441
MR/SS	Expenditures 16-24, L292	Total Expenditures		2,176,538
TORT	Expenditures 16-24, L422	Total Expenditures		590,659
			Total Expenditures	\$ 91,761,224
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:				
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		
O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0
O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0
O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0
O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0
O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		921,238
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		36,476
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		87,490
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0
ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		1,071,593
ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0
ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0
ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0
ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0
ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0
ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0
ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0
ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		145,606
ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		767,062
ED	Expenditures 16-24, L116, Col G	- Capital Outlay		401,107
ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0
O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0
O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0
O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		189,333
O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0
DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0
DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		6,043,046
TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0
TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		0
TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0
TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0
TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0
MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0
MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		46,709
MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		
MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		
MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		6,310
MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		622
MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0
Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0
Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0
Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0
Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0
Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0
Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0
Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0
Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0
Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0
Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0
Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0
Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0

Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0
Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0
Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0
				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 9,716,592
				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	82,044,632
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					4,024.11
				Estimated OEPP (Line 97 divided by Line 98)	\$ 20,388.27

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:

TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	133,202
TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		
TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		
TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		
ED	Revenues 10-15, L75, Col C	1600	Total Food Service		1,017,302
ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		69,990
ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		848,369
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		81,870
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		
ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		
ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		51,735
ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		114,354
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		83,564
ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0
ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		3,500
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0
ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		3,133,057
ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
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
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		10,464
ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
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
ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		1,022,207
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		546,664
ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		35,134
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,061,345
ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		358,448
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		176,638
ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		133,556
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
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0
ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		114,426
ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		420,783
ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,108,955
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(306,331)
ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,725,135
ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		213,622

				Total Deductions for PCTC Computation Line 104 through Line 193	\$ 12,207,989
				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	69,836,643
				Total Depreciation Allowance (from page 36, Line 18, Col I)	5,526,168
				Total Allowance for PCTC Computation (Line 196 plus Line 197)	75,362,811
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					4,024.11
				Total Estimated PCTC (Line 198 divided by Line 199) *	\$ 18,727.82

\*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.  
\*\*Go to the Evidence-Based Funding Distribution Calculation webpage.

Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details **and** the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. ***Please enter “0” if the district does not have allocations for lines 192 and 193.***

Illinois State Board of Education  
School Business Services Department

## Current Year Payment on Contracts For Indirect Cost Rate Computation

**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

**This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.**

**To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:**

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



3BC2F43.pdf

Subaward &  
Subcontract  
Guidance

[Indirect Cost Rate Plan](#)

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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2025.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
ED-Instruction-Purchased Services	10-1000-300	AHA Global Inc	93,106	25,000	68,106
ED-Instruction-Purchased Services	10-1000-300	Brainpop LLC	38,820	25,000	13,820
ED-Instruction-Purchased Services	10-1000-300	Curriculum Assoc	28,540	25,000	3,540
ED-Instruction-Purchased Services	10-1000-300	Hawthorn Associates of Lake County	29,138	25,000	4,138
ED-Instruction-Purchased Services	10-1000-300	Riverside Insights	28,971	25,000	3,971
ED-Instruction-Purchased Services	10-1000-300	Special Needs Community Links LLC	77,734	25,000	52,734
ED-Instruction-Purchased Services	10-1000-300	Sunbelt Staffing LLC	41,430	25,000	16,430
ED-Instruction-Purchased Services	10-1000-300	Talent Assessments Inc	36,126	25,000	11,126
ED-Instruction-Purchased Services	10-1000-300	The Center Resources for Teaching	33,585	25,000	8,585
ED-Instruction-Purchased Services	10-1000-300	Verizon Wireless	35,445	25,000	10,445
ED-Instruction-Supplies	10-1000-400	Amazon Capital Services	253,535	25,000	228,535
ED-Instruction-Supplies	10-1000-400	Cengage Learning	115,802	25,000	90,802
ED-Instruction-Supplies	10-1000-400	Follett Content Solutions LLC	39,751	25,000	14,751
ED-Instruction-Supplies	10-1000-400	Heinemann	61,385	25,000	36,385
ED-Instruction-Supplies	10-1000-400	Houghton Mifflin Harcourt Publishing	33,723	25,000	8,723
ED-Instruction-Supplies	10-1000-400	McGraw Hill Sch Educational	103,541	25,000	78,541
ED-Instruction-Supplies	10-1000-400	Pearson Assessment Group	25,460	25,000	460
ED-Instruction-Supplies	10-1000-400	Really Great Reading Co LLC	27,002	25,000	2,002

ED-Instruction-Supplies	10-1000-400	School Specialty Inc	28,503	25,000	3,503
ED-Instruction-Supplies	10-1000-400	STM Bags LLC	28,986	25,000	3,986
ED-Instruction-Other	10-1000-600	Anderson Center for Autism	456,368	25,000	431,368
ED-Instruction-Other	10-1000-600	Board of Educaiton Kent County	89,748	25,000	64,748
ED-Instruction-Other	10-1000-600	Change Academy at Lake of the Ozark	177,795	25,000	152,795
ED-Instruction-Other	10-1000-600	Cove School	239,883	25,000	214,883
ED-Instruction-Other	10-1000-600	NSSEO	130,783	25,000	105,783
ED-Instruction-Other	10-1000-600	Soaring Eagle Academy	113,140	25,000	88,140
ED-Instruction-Other	10-1000-600	Truenorth Educational Coop	743,313	25,000	718,313
ED-Support Serv Instruction-Purchased Services	10-2200-300	Chicago Literacy Group LLC	37,050	25,000	12,050
ED-Support Serv Instruction-Purchased Services	10-2200-300	Cosmopolis LLC	30,000	25,000	5,000
ED-Support Serv Instruction-Purchased Services	10-2200-300	IXL Learning	48,172	25,000	23,172
ED-Support Serv Instruction-Purchased Services	10-2200-300	Mylp	34,124	25,000	9,124
ED-Support Serv Instruction-Purchased Services	10-2200-300	NWEA	40,300	25,000	15,300
ED-Support Serv Instruction-Supplies	10-2200-400	Apple Education	99,095	25,000	74,095
ED-Support Serv Instruction-Supplies	10-2200-400	CDW Government	289,121	25,000	264,121
ED-Support Serv Instruction-Supplies	10-2200-400	Jamf Software LLC	53,408	25,000	28,408
ED-Support Serv Instruction-Supplies	10-2200-400	Powerschool Group LLC	53,889	25,000	28,889
ED-Support Serv Instruction-Supplies	10-2200-400	Seesaw Learning Inc	25,650	25,000	650
ED-General Administration-Purchases Services	10-2300-300	Cooperative Strategies LLC	33,000	25,000	8,000
ED-General Administration-Purchases Services	10-2300-300	Himes Petrarca Fester Attorney's	94,651	25,000	69,651
ED-General Administration-Purchases Services	10-2300-300	Hodges Loizzi Eisnehammer Rodick	84,020	25,000	59,020
ED-General Administration-Purchases Services	10-2300-300	Maine Township School Treasuer	55,598	25,000	30,598
ED-General Administration-Purchases Services	10-2300-300	Petrarca Gleason Boyle & IZZO	29,758	25,000	4,758
ED-Food Service-Purchased Services	10-2560-300	Emerald Restaurant Service Inc	41,578	25,000	16,578
ED-Food Service-Supplies	10-2560-400	Bob's Dairy Service	77,302	25,000	52,302
ED-Food Service-Supplies	10-2560-400	Get Fresh Produce	62,646	25,000	37,646
ED-Food Service-Supplies	10-2560-400	Gordon Food Service Inc	592,611	25,000	567,611
ED-Internal Services-Purchased Services	10-2570-300	Conon financial Services Inc	40,927	25,000	15,927
ED-Internal Services-Purchased Services	10-2570-300	Genesis One	45,968	25,000	20,968
ED-Staff Service-Purchased Services	10-2640-300	Finalsite	32,275	25,000	7,275
ED-Staff Service-Purchased Services	10-2640-300	Frontline Education	62,466	25,000	37,466
ED-Staff Service-Purchased Services	10-2640-300	Thoughtexchange	25,200	25,000	200
Ed-Community Service-Purchases Services	10-3000-300	Youth Services of Glenview/NB	80,100	25,000	55,100
OM-Operation of Plant Services-Purchased Services	20-2540-300	Comcast Business	64,471	25,000	39,471
OM-Operation of Plant Services-Purchased Services	20-2540-300	DCG Roofing Solutions	48,980	25,000	23,980
OM-Operation of Plant Services-Purchased Services	20-2540-300	Lakeshore Recycling Systems	67,781	25,000	42,781
OM-Operation of Plant Services-Purchased Services	20-2540-300	NICOR Gas	84,720	25,000	59,720
OM-Operation of Plant Services-Purchased Services	20-2540-300	Conitrol Chicagoland North	80,162	25,000	55,162
OM-Operation of Plant Services-Purchased Services	20-2540-300	Untited Radio Communciations Inc	31,633	25,000	6,633
OM-Operation of Plant Services-Supplies	20-2540-400	AEP Energy Inc	340,465	25,000	315,465
OM-Operation of Plant Services-Supplies	20-2540-400	Chemcraft Industries	56,190	25,000	31,190
OM-Operation of Plant Services-Supplies	20-2540-400	Green Dry Solutions	92,531	25,000	67,531
OM-Operation of Plant Services-Supplies	20-2540-400	MC Squared Energy Services	46,919	25,000	21,919
OM-Operation of Plant Services-Supplies	20-2540-400	Network Services Co	88,569	25,000	63,569
OM-Operation of Plant Services-Supplies	20-2540-400	Play Illinois LLC	69,976	25,000	44,976
OM-Operation of Plant Services-Supplies	20-2540-400	Symmetry Energy Solutions LLC	101,625	25,000	76,625
OM-Operation of Plant Services-Supplies	20-2540-400	Village of Glenview	126,470	25,000	101,470

TR-Pupli Transportation-Purchases Services	40-2550-300	Alltown Bus Service	3,939,685	25,000	3,914,685
TR-Pupli Transportation-Purchases Services	40-2550-300	Safeway Transportation	2,210,427	25,000	2,185,427

## ESTIMATED INDIRECT COST RATE DATA

## SECTION I

## Financial Data To Assist Indirect Cost Rate Determination

(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)

**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.

## Support Services - Direct Costs

Direction of Business Support Services (10, 50, and 80 -2510)	
Fiscal Services (10, 50, & 80 -2520)	
Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	
Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>	363,718
Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).	195,565
Internal Services (10, 50, and 80 -2570)	
Staff Services (10, 50, and 80 -2640)	
Data Processing Services (10, 50, & 80 -2660)	

## SECTION II

## Estimated Indirect Cost Rate for Federal Programs

	Function	Restricted Program		Unrestricted Program	
		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
<b>Instruction</b>	1000		48,231,587		48,231,587
<b>Support Services:</b>					
Pupil	2100		5,404,565		5,404,565
Instructional Staff	2200		5,503,466		5,503,466
General Admin.	2300		1,171,928		1,171,928
School Admin	2400		3,162,241		3,162,241
<b>Business:</b>					
Direction of Business Spt. Srv.	2510	358,899	0	358,899	0
Fiscal Services	2520	606,174		606,174	
Oper. & Maint. Plant Services	2540		5,529,662	5,529,662	
Pupil Transportation	2550		6,313,526		6,313,526
Food Services	2560		1,763,438		1,763,438
Internal Services	2570	84,198		84,198	
<b>Central:</b>					
Direction of Central Spt. Srv.	2610		0		0
Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0
Information Services	2630		463,041		463,041
Staff Services	2640	597,566		597,566	
Data Processing Services	2660	0		0	
<b>Other:</b>	2900		339,705		339,705
<b>Community Services</b>	3000		146,228		146,228
<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>			(10,931,126)		(10,931,126)
<b>Total</b>		1,646,837	67,098,261	7,176,499	61,568,599
		<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
		Total Indirect Costs:	1,646,837	Total Indirect Costs:	7,176,499
		Total Direct Costs:	67,098,261	Total Direct Costs:	61,568,599
		<b>= 2.45%</b>		<b>= 11.66%</b>	

Glenview CCSD 34  
05016034004

<i>Check box if this schedule is not applicable.....</i>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	e of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡				
<b>Service or Function (<i>Check all that apply</i>)</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
Curriculum Planning				
Custodial Services				
Educational Shared Programs				
Employee Benefits				
Energy Purchasing				
Food Services				
Grant Writing				
Grounds Maintenance Services				
Insurance	X	X		SCIP Insurance Cooperative
Investment Pools				
Legal Services				
Maintenance Services				
Personnel Recruitment				
Professional Development				
Shared Personnel				
Special Education Cooperatives	X	X		North Suburban Special Ed Coop NSSED
STEM (science, technology, engineering and math) Program Offerings				
Supply & Equipment Purchasing				
Technology Services				
Transportation				
Vocational Education Cooperatives				
All Other Joint/Cooperative Agreements				
Other				

Additional space for Column (D) - Barriers to Implementation:			
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Additional space for Column (E) - Name of LEA :	
---	--

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

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

School District Name: Glenview CCSD 34

RCDT Number: 05016034004

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(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	499,305		0	499,305	519,509			519,509
2. Special Area Administration Services	2330	9,355		0	9,355	10,000			10,000
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	348,521	0	0	348,521	363,749			363,749
5. Internal Services	2570	84,198		0	84,198	95,000			95,000
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		941,379	0	0	941,379	988,258	0	0	988,258
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									5%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Contact Telephone Number

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25 g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 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. Education Fund

Page 11, Other Local Revenue, Polling Place Reimburse \$2,375; Lunch Credit \$500; Spec Ed Student Supplies \$3,755; Return Book \$350; P-Card Rebate \$94,226; Payroll Overpaid Collection \$3,600; TSA Refund \$428; PTA Reimb \$4,217; Uniform Refund \$3,371; Donation \$250. Student Scholarships \$1,000; 941 Refund \$245; GEA Salary \$15,366; Student Equip Purch \$1,465; Demographic Housing Study \$13,500; Unclaimed Property \$1,749; Library Mirror Reimb \$474; Miscellaneous \$645 = \$147,516.

2. Operations & Maintenance Fund

Page 11, Other Local Revenue, Insurance Reimbursement \$11,660; ComEd Lighting Program \$45,807.

Page 12, Other Restricted Revenue from State Sources, Safety Grant \$10,464

Page 14, Other Restricted Revenue from Federal Sources, 4998-CE \$40,027; ESSER E2 \$134,230; ESSER E3 \$729,229; 4998 HL \$7,337; 4998-ID \$174,093; 4998-PS \$24,039 = \$1,108,955.

3.

4. Tort Fund

Page 11, Other Local Revenue, Worker's Comp Ins Reimb \$34,388; Deductible Ford '17 \$2,500.

Reference Pages.

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

Embed signed Audit Questionnaire below:

*[Please insert files above]*

**Instructions to insert word doc or pdf files:**

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

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

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

**Instructions:** If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.

The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.

- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.

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

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	64,952,342	11,837,209	6,038,553	132,111	82,960,215
Direct Expenditures	67,139,803	5,344,003	6,146,441		78,630,247
Difference	(2,187,461)	6,493,206	(107,888)	132,111	4,329,968
Fund Balance - June 30, 2023	39,302,048	5,176,387	4,810,964	7,182,754	56,472,153

**Balanced - no deficit reduction plan is required.**

# FY 2023 Audit Checklist

RCDT: 05016034004
School District/Joint Agreement Name: Glenview CCSD 34
Auditor Name: John D. Aceto, Jr., CPA
License #: 065-028173 License Expiration Date (below): 9/30/2024
05-016-0340-04_AFR22 Glenview CCSD 34

**All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.**

1. The auditor's Opinion and Notes to the Financial Statements and the Corrective Action Plan(s) on LEA letterhead are embedded in the "Opinion-Notes" tab.
2. Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
3. All audit questions on page 2 are answered appropriately by checking all that apply. This page must also be certified with the signature of the CPA firm. Comments and explanations are included for all checked items at the bottom of page 2.
4. All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
5. Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
6. Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
7. If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
8. All entries were entered to the nearest whole dollar amount.

## Balancing Schedule

*Check this Section for Error Messages*

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in **RED** and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
<b>2. Page 2: Audit Questionnaire, Part C - Other Issues #22</b>	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
<b>3. Page 3: Financial Information must be completed.</b>	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
<b>4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
<b>8. Page 26: Schedule of Long-Term Debt</b>	
<b>Note: Explain any unreconcilable differences in the Itemization sheet.</b>	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.</b>	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

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## INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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### SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)