

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

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

☒ School District  
☐ Joint Agreement

School District/Joint Agreement Information (See instructions on inside of this page.)		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: <b>07016155002</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>John Kasperek Co., Inc.</b>	
County Name: <b>Cook</b>				Name of Audit Manager: <b>Stephanie Blanco</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Calumet City SD 155</b>		School District Lookup Tool		Address: <b>1471 Ring Road</b>	
Address: <b>540 Superior Avenue</b>		Filing Status: Submit electronic AFR directly to ISBE via I-WAS-School District Financial Reports system (for auditor use only)		City: <b>Calumet City</b>	
City: <b>Calumet City</b>		Annual Financial Report (AFR) Instructions		State: <b>IL</b>	
Email Address: <b>jzotto@calumetcity155.org</b>				Phone Number: <b>708-487-0309</b>	
Zip Code: <b>60409</b>				Fax Number: <b>708-891-3369</b>	
				IL License Number (if dual): <b>065.048313</b>	
				Expiration Date: <b>9/30/2024</b>	
				Email Address: <b>sblanco@kasperekcpa.com</b>	
				ISBE Use Only	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator	
		Single Audit Questions 217-782-5630 or GATA@isbe.net		<input checked="" type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Joseph Zotto</b>		Township Treasurer Name (type or print) <b>Scott Wheaton</b>		Regional Superintendent/Cook ISC Name (Type or Print): <b>Dr. Vanessa Kinder</b>	
Email Address: <b>jzotto@calumetcity155.org</b>		Email Address: <b>sfwp@aol.com</b>		Email Address: <b>vkinder@s-cook.org</b>	
Telephone: <b>708-862-7665</b>		Telephone: <b>708-868-2556</b>		Telephone: <b>708-754-6600</b>	
Fax Number: <b>708-868-7555</b>		Fax Number: <b>708-868-2703</b>		Fax Number: <b>708-754-8687</b>	
Signature & Date: <b>D. J. Zotto 12/18/23</b>		Signature & Date: <b>[Signature] 12-14-23</b>		Signature & Date:	

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).  
ISBE Form SD50-35/JAS0-60 (05/23-version1)  
07-016-1550-02\_AFR22 Calumet City SD 155

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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.

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education  
Calumet City School District No. 155  
Calumet City, Illinois

We have audited the financial statements of the governmental activities and each major fund of Calumet City School District No. 155 (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated December 8, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the basic financial statements as a whole.

The accompanying Annual Financial Report, ISBE Form SD50-35/JA50-60, as of and for the year ended June 30, 2023, has been prepared in the form prescribed by the Illinois State Board of Education and is presented for purposes of additional analysis and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile information; estimated financial profile summary; supplementary schedules; statistical section; report on shared services or outsourcing; administrative cost worksheet; itemization schedules, and the deficit annual financial report summary information, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 25 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

*John Kasperek Co., Inc.*

Calumet City, Illinois  
December 8, 2023

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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

**A. REPORTING ENTITY**

Calumet City School District No. 155 (the "District") is located in Thornton Fractional District, in Southern Cook County, Illinois. The District is responsible for educating students in kindergarten through eighth grade who reside within the boundaries of a portion of Calumet City and Burnham, Illinois. The District operates three schools, Wentworth Jr. High School, Wentworth Intermediate School, and Woodrow Wilson School. Its accounting structure conforms to the guidelines prescribed by the Illinois State Board of Education for public local educational agencies in the State of Illinois.

The accompanying financial statements of the District have been prepared in conformity with the modified cash basis of accounting, which is a special purpose framework other than generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Although these financial statements are not prepared in accordance with generally accepted accounting principles, they follow the presentation format and include similar disclosures required by GAAP.

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

**B. BASIS OF PRESENTATION**

Government-wide Financial Statements:

The statements of net position - modified cash basis and the statement of activities - modified cash basis display information about the primary government. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double counting of internal activities. These statements present governmental activities of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities - modified cash basis presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All of the District's governmental funds are considered major funds.

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



CALUMET CITY SCHOOL DISTRICT NO. 155  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. BASIS OF PRESENTATION (CONTINUED)**

The *General Fund* is the general operating fund of the District. It accounts for all financial resources except those accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid. The General Fund includes the Educational, Operations and Maintenance, and Working Cash subfunds.

The *Transportation Fund* is a special revenue fund used to account for the costs of transporting pupils for any purpose. Revenue is derived primarily from a separate tax levy and state grants.

The *Municipal Retirement/Social Security Fund* is a special revenue fund created when a separate tax is levied for the purpose of providing resources for the District's share of retirement benefits and/or social security and medicare payments for covered employees.

The *Debt Service Fund* is maintained to account for separate taxes levied to provide cash to retire bonds and to pay the interest and other related costs on them. The primary revenue source is local property taxes, bond proceeds, or transfers from other funds.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. Basis of accounting refers to when revenues and expenses are recognized in the accounts and how they are reported on the financial statements. The government-wide financial statements are reported in these financial statements using the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected.

In the same manner expenses, except for depreciation, are recognized and recorded upon the payments of cash. Assets are only recorded when a right to collect cash exists which arises from a previous cash transaction or upon the payments of cash to acquire capital assets. Liabilities, similarly, result from previous cash transactions. Modified cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the government-wide financial statements be reported using the accrual basis of accounting. Under the accrual basis of accounting revenues would be recorded when earned and expenses would be recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes would be recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations would be recognized in the fiscal year in which all eligibility requirements have been satisfied.

CALUMET CITY SCHOOL DISTRICT NO. 155  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)**

Governmental Fund Financial Statements

Governmental funds are reported in these financial statements using the current financial resources measurement focus and the cash basis of accounting. The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statements of assets and liabilities arising from cash transactions. Their reported fund balance is considered a measure of available spendable resources. Governmental fund operating statements present increases (cash collected and other financing sources) and decreases (cash payments and other financing uses) in fund balance. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period. General capital asset acquisitions are reported as expenditures disbursed in governmental funds upon the payments of cash or the acquisition of a lease. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

The governmental funds presented in these financial statements are reported on the modified cash basis of accounting. Accordingly, revenues are recognized and recorded in the accounts when cash is collected. In the same manner expenditures are recognized and recorded upon the payments of cash. Assets of a fund are only recorded when a right to collect cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

The presentation in these financial statements differs from generally accepted accounting principles, which require that the governmental fund financial statements be reported using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues would be recognized when measurable and available. Expenditures would be recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which would be recognized as expenditures to the extent they have matured.

**D. CASH AND INVESTMENTS**

The Thornton Fractional Township School Treasurer is the official custodian of monies for the school districts within the township, including the District, as prescribed by Chapter 105, Section 5, Article 8 of the *Illinois Compiled Statutes*. The Township School Treasurer's Office, a legally separate entity under the oversight of the Thornton Fractional Township Trustees of Schools, pools the districts' monies and invests, on the districts' behalf, in a cash and investment portfolio.

The Thornton Fractional Township School Treasurer is separately audited and is not included in these financial statements. Financial information may be obtained directly from the Thornton Fractional Township School Treasurer at 16800 Chicago Avenue Suite B, Lansing Illinois 60438.

The Township School Treasurer's Office has adopted a formal written investment and cash management policy. The policy requires collateralization or independent third-party insurance for deposits in federally insured institutions in excess of FDIC coverage limits, and other institutions in which the Treasurer's Office has invested. The Township School Trustees must approve the type of institution in which investments are made.

Deposits held in the District's name, consisting of imprest and activity fund accounts, are reported at cost. The District's equity in the Township School Treasurer's Pool is reported based on the cost or amortized cost of the underlying deposits and investments of the pool, which approximates fair value. Interest earned is deposited quarterly into the participating school districts' various funds.

CALUMET CITY SCHOOL DISTRICT NO. 155  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. CAPITAL ASSETS**

Purchased or constructed capital assets are reported at cost or estimated historical cost. Capital assets are defined by the district as assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	50
Improvements	20
Equipment	10

The District maintains totals for each asset class rather than maintaining detailed property records for the historical cost of individual capital assets. Each class of capital assets is increased by the amount of additions during the year. Fully depreciated buildings, improvements, and equipment are assumed to be retired at the end of their estimated useful lives and are removed from the capital asset and accumulated depreciation accounts in the year after they become fully depreciated.

**F. ESTIMATES**

The preparation of financial statements in accordance with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

**G. PERSONAL PROPERTY REPLACEMENT TAXES**

Personal property replacement tax revenues are first allocated to funds where taxes were automatically abated by county clerk and to the Municipal Retirement/Social Security Fund, with the balance allocated to the remaining funds at the discretion of the District.

**H. NET POSITION/FUND BALANCE**

Equity is classified as net position in the government-wide financial statements and displayed in three components:

- *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.
- *Restricted net position* – Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

CALUMET CITY SCHOOL DISTRICT NO. 155  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. NET POSITION/FUND BALANCE (CONTINUED)**

Fund balance is reported in the fund financial statements in the following five categories:

- Nonspendable includes amounts not in spendable form or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarship).
- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation (e.g. restrictions imposed by creditors, grantors, and contributors).
- Committed: fund balances that contain self-imposed constraints of the District from its highest level of decision-making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to constraints, may be determined in the subsequent period. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.
- Assigned: fund balances that contain self-imposed constraints of the District to be used for a particular purpose. Intent should be expressed by a) the governing body itself or b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned: includes residual positive fund balance within the General Fund which has not been classified within the other above-mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

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

**I. DEFERRED OUTFLOWS OF RESOURCES**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources until then. The District has one item that qualifies for reporting in this category. The District reported deferred outflows of resources at June 30, 2023 representing the financial effect of deferred charges on the advance refunding of general obligation bonds. A deferred charge results from the difference in the net carrying value of the refunded debt over its reacquisition price. The deferred outflow related to this refunding is \$517,191. This amount is deferred and amortized over the shorter of the life of the refunded debt (Series 2012C Taxable Refunding School Bonds) or the refunding debt (Series 2021 Taxable General Obligation School Bonds).

**J. ELIMINATIONS AND RECLASSIFICATIONS**

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 2. DEPOSITS AND INVESTMENTS**

The District is allowed to invest in securities as authorized by the *Illinois Compiled Statutes*, Chapter 30, Sections 235/2 and 235/6; and Chapter 105, Section 5/8-7. The District's cash is deposited with the Thornton Fractional Township School Treasurer's Office. The Treasurer invests the cash in a pool under policy guidelines established through the Treasurer's investment policy. Credit risk, concentration of credit risk, and interest rate risk (as applicable) regarding the cash held by the Treasurer is included in the annual audited financial statements of the Thornton Fractional Township Trustees of Schools. All deposits and investments of the District, except imprest and activity fund accounts, are maintained in the external cash and investment pool managed by the Thornton Fractional Township School Treasurer's Office. Each funds portion of this pool is displayed on the combined statement of assets and liabilities arising from cash transactions as "Cash and investments - pooled accounts." As of June 30, 2023, there was no material difference between the fair value and reported amount of the District's equity in the pool.

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to have all bank balances fully insured or collateralized. As of June 30, 2023, none of the District's bank balances of \$26,573 were exposed to custodial credit risk.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 3. CAPITAL ASSETS**

A summary of changes in capital assets for the year ended June 30, 2023 are below.

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 219,064	\$ -	\$ -	\$ 219,064
Construction in progress	211,641	669,778	211,641	669,778
Total capital assets not being depreciated	<u>430,705</u>	<u>669,778</u>	<u>211,641</u>	<u>888,842</u>
Capital assets being depreciated				
Buildings	15,276,372	121,608	1,357,852	14,040,128
Improvements	3,496,369	1,304,298	203,168	4,597,499
Equipment	2,534,377	109,557	164,659	2,479,275
Total capital assets being depreciated	<u>21,307,118</u>	<u>1,535,463</u>	<u>1,725,679</u>	<u>21,116,902</u>
Less accumulated depreciation for				
Buildings	7,890,374	277,590	1,357,852	6,810,112
Improvements	840,749	164,660	203,168	802,241
Equipment	1,478,427	199,897	164,659	1,513,665
Total accumulated depreciation	<u>10,209,550</u>	<u>642,147</u>	<u>1,725,679</u>	<u>9,126,018</u>
Total capital assets being depreciated, net	<u>11,097,568</u>	<u>893,316</u>	<u>-</u>	<u>11,990,884</u>
Governmental activities capital assets, net	<u>\$ 11,528,273</u>	<u>\$ 1,563,094</u>	<u>\$ 211,641</u>	<u>\$ 12,879,726</u>
<b>Lease Assets</b>				
Office equipment	\$ 114,084	\$ -	\$ -	\$ 114,084
Less accumulated amortization for				
Office equipment	<u>13,307</u>	<u>22,991</u>	<u>-</u>	<u>36,298</u>
Total lease assets being amortized, net	<u>\$ 100,777</u>	<u>\$ (22,991)</u>	<u>\$ -</u>	<u>\$ 77,786</u>

Depreciation expense is reported on the Statement of Activities - Modified Cash Basis as \$642,147, which is allocated to specific functions/programs and charged to operation & maintenance of facilities. Amortization expense is reported on the Statement of Activities - Modified Cash Basis as \$22,991, which is allocated to specific functions/programs and charged to general administration.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 4. LONG-TERM LIABILITIES**

Changes in long-term liabilities are summarized as follows:

	Balance June 30, 2022	Additions	Reductions	Balance June 30, 2023	Amounts Due Within One Year
General obligation bonds	\$31,940,000	\$ -	\$(1,395,000)	\$30,545,000	\$ 1,480,000
Bond premium	877,217	-	(86,639)	790,578	86,639
Lease liability	101,458	-	(21,802)	79,656	22,347
Total	<u>\$32,918,675</u>	<u>\$ -</u>	<u>\$(1,503,441)</u>	<u>\$31,415,234</u>	<u>\$ 1,588,986</u>

As of June 30, 2023, \$5,869,283 of bonds outstanding are considered defeased.

As of June 30, 2023, the District's legal debt margin is negative \$1,047,262 based on a debt limitation of \$6,957,738 equal to 6.9% of the 2022 equalized assessed valuation of \$100,836,781 and outstanding debt of \$8,005,000. The Illinois School Code permits school districts to issue certain types of bonds, such as the Series 2018 Bonds, in excess of statutory debt limitations.

General obligation bonds payable at June 30, 2023 are comprised of the following individual issues:

Series 2018 Taxable General Obligation School bonds, issued for \$22,540,000 dated December 27, 2018 (refunding series 2009C bonds and a portion of the 2012C bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1 at rates ranging from 3.80 to 4.75 percent through 2039.

\$ 22,540,000

Series 2021 Taxable General Obligation Refunding School bonds, issued for \$8,090,000 dated August 3, 2021 (advance refunding a portion of the series 2012C bonds), providing for the serial retirement of principal on December 1 and interest payable on June 1 and December 1 at rates ranging from 2.10 to 5.00 percent through 2032.

8,005,000

Total

\$ 30,545,000

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 4. LONG-TERM LIABILITIES (CONTINUED)**

At June 30, 2023, the annual cash flow requirements of bond principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,480,000	\$ 1,268,338	\$ 2,748,338
2025	1,525,000	1,210,299	2,735,299
2026	1,530,000	1,149,549	2,679,549
2027	1,565,000	1,086,219	2,651,219
2028-2032	8,885,000	4,337,259	13,222,259
2033-2037	10,560,000	2,470,217	13,030,217
2038-2039	5,000,000	240,350	5,240,350
	<u>\$ 30,545,000</u>	<u>\$ 11,762,231</u>	<u>\$ 42,307,231</u>

**NOTE 5. LEASE COMMITMENTS**

During fiscal year 2022, the District acquired copiers, fax machines and related accessories under the provisions of a lease agreement. The equipment leased is for five years and expires December 2026. All lease terms are subject to annual appropriation of funds for the lease payments. All lease payments are paid out of the debt service fund. As of June 30, 2023, the District has recognized lease assets of \$77,786 and related accumulated amortization of \$22,991. At June 30, 2023, the annual cash flow requirements of lease principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 22,347	\$ 2,409	\$ 24,756
2025	23,134	1,622	24,756
2026	23,950	806	24,756
2027	<u>10,225</u>	<u>90</u>	<u>10,315</u>
Total	<u>\$ 79,656</u>	<u>\$ 4,927</u>	<u>\$ 84,583</u>



**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 6. PROPERTY TAXES**

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Property is appraised by the County Assessor at various percentages of fair market value and then subjected to equalization by the Illinois Department of Revenue to bring the aggregate County level toward the statutory standard of 33-1/3 of fair market value.

Property taxes levied for any year attach as an enforceable lien on property as of January 1 and are due and payable in the following calendar year. Real estate tax bills are payable in two installments with the first installment computed at 55% of the prior year's total tax bill and the second installment is computed after the assessed valuations for the current year have been determined. Typically, the first installment of property taxes is due March 1 and the second installment is due August 1. For levy 2022 the first installment bills were mailed in late February with an April 3, 2023 due date and the second installment bills were expected to be release by November 1, 2023 with a due date of December 1, 2023. Final tax bills are mailed with a penalty date at least 30 days after the date of mailing. The District receives significant distributions of tax receipts approximately one month after these due dates. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024.

For taxing districts in Cook County, including the District, the tax rate limit is required to be applied to the equalized assessed valuation (EAV) of property for the levy year prior to the levy year for which taxes are then being extended. The actual levy rate is stated based on the current EAV of property. As a result, a tax rate may be at its maximum for the levy year even though less than its corresponding limit.

The Board passed the current levy on December 8, 2022. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of equalized assessed valuation.

	Limit	Actual 2022 Levy	Actual 2021 Levy
Educational	As needed	3.8194	3.6296
Ed. PA 102-0519	As needed	0.2215	0.0371
Operations and Maintenance	0.5500	0.4479	0.4537
Transportation	As needed	0.2566	0.1718
Municipal Retirement	As needed	0.1626	0.0015
Social Security	As needed	0.1843	0.2434
Debt service	As needed	3.1666	2.9404
		<u>8.2589</u>	<u>7.4775</u>
Equalized Assessed Valuation (EAV)		<u>\$ 100,836,781</u>	<u>\$ 103,382,469</u>

**NOTE 7. JOINT AGREEMENT**

The District is a participant in Exceptional Children Have Opportunities (ECHO), which was established as a result of a joint agreement between 17 local public-school districts for the purpose of providing special education services to the children of its member districts. The joint agreement is governed by a Board of Directors composed of Superintendents (or an alternative person appointed by the Superintendent) from each member district.

Complete financial statements of the entity may be obtained from its administrative office at 350 West 154<sup>th</sup> Street, South Holland, Illinois 60473. The District paid \$563,776 to ECHO for tuition and services during the year ended June 30, 2023.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 7. JOINT AGREEMENT (CONTINUED)**

The following is summary financial information on the joint agreement as of and for the year ended June 30, 2022, the most recent information available:

Total assets-modified cash basis	\$ 47,676,550	Revenues received	\$ 39,732,572
Total liabilities-modified cash basis	\$ 14,939,589	Expenditures disbursed	\$ 35,133,179
Net investment in capital assets	\$ 7,264,755	Net change in fund balance	\$ 4,599,393
Restricted net position - modified cash	\$ 1,107,729		
Unrestricted net position - modified cash	\$ 24,364,477		
Total net position-modified cash basis	\$ 32,736,961		

**NOTE 8. CONTINGENCIES**

The District has received funding from State and Federal grants in the current and prior years which are subject to audits by the granting agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, District management believes that such disallowances, if any, would be immaterial.

**NOTE 9. RISK MANAGEMENT**

The District is exposed to various risks of loss including general liability, property and casualty, errors and omissions, workers' compensation, unemployment compensation, and employee health and accident. In lieu of paying unemployment contributions, the District has elected to reimburse the State of Illinois for the actual amount of benefits paid to their former workers. The District has joined together with other school districts to form various pools through which to manage certain risks of loss. The District is a member of the Collective Liability Insurance Cooperative (CLIC) for its general liability, property and casualty, errors and omissions coverage and workers' compensation coverage. These public risk pools operate as common risk management and insurance programs. They receive premiums from member districts and reinsure through commercial companies to limit the liability for claims in excess of coverage provided by the pool. There were no insurance coverages that had significant reductions. The District had no claims that exceeded coverage in the past three years.

**NOTE 10. TEACHERS' RETIREMENT SYSTEM**

Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

On-behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$3,291,466 in governmental activities based on the economic resources measurement basis and revenues and expenditures of \$2,950,775 in the General Fund based on the current financial resources measurement basis in pension contributions from the State of Illinois.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

2.2 Formula Contributions to TRS

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$35,475.

Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2023, the District's pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$318,231 were paid from federal and special trust funds that required employer contributions of \$33,382.

District Retirement Cost Contributions

Under GASB Statement No. 68, contributions that a District is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$4,237 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Liabilities and Pension Expense

At June 30, 2022, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District follows below:

District's proportionate share of the net pension liability	\$ 483,058
State's proportionate share of the net pension liability associated with the District	<u>41,902,114</u>
Total	<u>\$ 42,385,172</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2022, the District's proportion was 0.0005761647 percent, which was a decrease of 0.0001240436 from its proportion measured as of June 30, 2021.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

District pension expense as part of the June 30, 2022 valuation was \$7,543.

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary Increases	Varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully generational basis using projection table MP-2020. In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

Long-Term Expected Real Rate of Return

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.3%	5.73%
U.S. equities small/mid cap	1.9%	6.78%
International equities developed	14.1%	6.56%
Emerging market equities	4.7%	8.55%
U.S. bonds core	6.9%	1.15%
Cash equivalents	1.2%	-0.32%
TIPS	0.5%	0.33%
International debt developed	1.2%	6.56%
Emerging international debt	3.7%	3.76%
Real estate	16.0%	5.42%
Private debt	12.5%	5.29%
Hedge funds	4.0%	3.48%
Private equity	15.0%	10.04%
Infrastructure	2.0%	5.86%
<b>Total</b>	<b>100.0%</b>	

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 10. TEACHERS' RETIREMENT SYSTEM (CONTINUED)**

Discount Rate

At June 30, 2022, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2021 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS' fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution rate is higher than the cost of Tier 2 benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	\$ 590,785	\$ 483,058	\$ 393,728

TRS Fiduciary Net Position

Detailed information about TRS' fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND**

Plan Description

The District's agent multiple-employer defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefit Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes Financial Statements, detailed information about the pension plan's fiduciary net position, and other information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

Benefits Provided

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

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

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	224
Inactive Plan Members entitled to but not yet receiving benefits	105
Active Plan Members	46
Total	<u>375</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 was 10.76%. For the fiscal year ended June 30, 2023, the District contributed \$172,711 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability as of December 31, 2022:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Fair Value of Assets.
- The **Inflation Rate** was assumed to be 2.25%.
- **Salary Increases** were expected to be 2.85% to 13.75%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used.
- For **Disabled Retirees**, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For **Active Members**, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equities	35.5%	6.50%
International Equities	18.0%	7.60%
Fixed Income	25.5%	4.90%
Real Estate	10.5%	6.20%
Alternative Investments	9.5%	6.25-9.90%
Cash Equivalents	1.0%	4.00%
Total	100.0%	

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2022. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
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**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension (Asset)/Liability

The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset)/Liability (A) - (B)
Balances at December 31, 2021	\$ 11,064,985	\$ 11,837,082	\$ (772,097)
Changes for the year:			
Service Cost	177,921	-	177,921
Interest on the Total Pension Liability	788,122	-	788,122
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience of the Total Pension Liability	(80,586)	-	(80,586)
Changes of Assumptions	-	-	-
Contributions- Employer	-	206,073	(206,073)
Contributions- Employee	-	82,598	(82,598)
Net Investment Income	-	(1,431,235)	1,431,235
Benefit Payments, including Refunds of Employee Contribution	(566,600)	(566,600)	-
Other (Net Transfer)	-	(56,220)	56,220
Net Changes	318,857	(1,765,384)	2,084,241
Balances at December 31, 2022	\$ 11,383,842	\$ 10,071,698	\$ 1,312,144

Discount Rate Sensitivity

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

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
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**NOTE 11. ILLINOIS MUNICIPAL RETIREMENT FUND (CONTINUED)**

	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%
Net Pension Liability	\$ 2,410,124	\$ 1,312,144	\$ 423,190

Pension Expense

District pension expense, as part of the December 31, 2022 valuation, was \$221,643. For the year ended June 30, 2023, the District recognized pension expense of \$172,711.

**NOTE 12. TEACHER HEALTH INSURANCE SECURITY**

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <https://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>. The current reports are listed under "Central Management Services."

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of the state to make contributions to the THIS Fund. CMS determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. Employer and non-employer contributing entity contributions are recognized as revenue when due pursuant to statutory or contractual requirements.

The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$41,090 to the THIS Fund, which was 100 percent of the required contribution.

On Behalf Contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$55,196 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 12. TEACHER HEALTH INSURANCE SECURITY (CONTINUED)**

On Behalf Contributions to the THIS Fund (continued)

On the economic resources measurement basis, the District recognizes revenues and expenses of \$(1,178,510) in Governmental Activities equal to the proportion of the State of Illinois' OPEB expense associated with the employer.

THIS Fund Fiduciary Net Position

Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

Net Other Postemployment Benefits Liability

At June 30, 2023, the district reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only.

The amount allocated to the District as its proportionate share of the net OPEB liability, the related state support and the total portion of the net OPEB liability that was associated with the District follows below:

District's proportionate share of the net OPEB liability	\$ 1,471,626
State's proportionate share of the net OPEB liability associated with the District	2,002,004
Total	<u>\$ 3,473,630</u>

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions for all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.021500% and 0.024243%, respectively.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment rate of return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare cost trend rates	Trend rates for plan year 2023 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PubNS- 2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT- 2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 12. TEACHER HEALTH INSURANCE SECURITY (CONTINUED)**

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since THIS is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.69% as of June 30, 2022, and 1.92% as of June 30, 2021.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, calculated using the healthcare cost trend rates as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower.

	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
District's proportionate share of the net OPEB liability	<u>\$ 1,635,516</u>	<u>\$ 1,471,626</u>	<u>\$ 1,303,236</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability of the District, calculated using the healthcare cost trend rates as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower.

	1% Decrease (b)	Healthcare Cost Trend Rates Assumption (a)	1% Increase (c)
District's proportionate share of the net OPEB liability	<u>\$ 1,243,565</u>	<u>\$ 1,471,626</u>	<u>\$ 1,721,919</u>

- a) Current healthcare trend rates – Pre-Medicare per capita costs: 6.00% in 2023, 8.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2039. Post-Medicare per capita costs: 3.22% in 2023, 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 5.81% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2039.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 12. TEACHER HEALTH INSURANCE SECURITY (CONTINUED)**

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rate (continued)

- b) One percentage point decrease in current healthcare trend rates – Pre-Medicare per capita costs: 5.00% in 2023, 7.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2039. Post-Medicare per capita costs: 2.22% in 2023, 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 4.81% in 2034 decreasing ratably to an ultimate rate of 3.25% in 2039.
- c) One percentage point increase in current healthcare trend rates – Pre-Medicare per capita costs: 7.00% in 2023, 9.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2039. Post-Medicare per capita costs: 4.22% in 2023, 1.00% from 2024 to 2028, 20.42% from 2029 to 2033, 6.81% in 2034 decreasing ratably to an ultimate rate of 5.25% in 2039.

OPEB Expense

The District's OPEB expense, as part of the June 30, 2022 valuation, was \$(847,849).

**NOTE 13. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES**

*Plan Description.* The District's Health Insurance Plan for Retired Employees provides limited health care coverage for its eligible retired employees. The plan does not issue a publicly available financial report, and there is no trust fund established to accumulate assets.

Eligibility Provisions

- Tier I IMRF Full-Time District employees age 55 with at least 8 years of service are covered.
- Tier II IMRF Full-Time District employees age 62 with at least 10 years of service are covered.
- Tier I TRS Full-Time District employees age 55 with at least 20 years of service are covered.
- Tier II TRS Full-Time District employees age 62 with at least 10 years of service are covered.

Medical/Prescription Coverage

*Plans Offered*  
Medical PPO

*Retirees – IMRF*

Pre-65 Coverage:

Retiree pays the full cost of coverage including the cost for spousal coverage.  
Should the retiree pass away, surviving spouse coverage will also terminate.

Post-65 Coverage:

There is no Post-65 Coverage offered to retirees.

*Retirees – TRS*

Pre-65 Coverage:

Each retiring teacher shall be eligible to remain in the District's group major medical and hospitalization insurance plan for three (3) years. The District will pay 50% of single coverage for each of those three (3) years.

Post-65 Coverage:

There is no Post-65 Coverage offered to retirees.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 13. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES (CONTINUED)**

Dental, Vision and Life Coverage Provisions

*Plans Offered*

Dental

Vision

Life Insurance

*Coverage Provisions (All Full-Time Employees):*

Retiree may elect Dental insurance, but they are responsible for the full cost of coverage.

Dental coverage may continue past Medicare eligibility.

Retirees are not offered Vision or Life Insurance in retirement.

Membership in the plan consisted of the following as of June 30, 2022:

	<u>Participants</u>
Active employees	46
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	3
Total	<u>49</u>

Total OPEB Liability

The District's total OPEB liability of \$181,481 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions

The assumptions detailed below are based on the baseline calculations for the Fiscal Year ended June 30, 2022, except for the assumed end of year discount rate.

Discount rate used for the total OPEB liability:	4.13%
Long-term expected rate of return on plan assets	N/A
Net OPEB liability as a percentage of covered payroll	10.15%
Mortality rates:	
IMRF	PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; Age 83 for Males, Age 87 for Females
TRS	PubT-2010 Improved Generationally using MP-2020, weighted per TRS Experience Study Report dated September 30, 2021; Age 87 for males, Age 90 for Females

<u>Annual Blended Premiums</u>				
	<u>Under Age 65</u>		<u>Age 65 &amp; Over</u>	
	<u>Retiree</u>	<u>Spouse</u>	<u>Retiree</u>	<u>Spouse</u>
PPO	\$ 7,916	\$ 7,916	N/A	N/A

The discount rate was based on The S&P Municipal Bond 20-year High Grade Rate Index.

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 13. HEALTH INSURANCE PLAN FOR RETIRED EMPLOYEES (CONTINUED)**

Changes in total OPEB Liability

The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

	<u>Total OPEB Liability</u>
Balance as of June 30, 2022	\$ 197,935
Changes for the year:	
Service Cost	187
Interest Cost	7,605
Change in benefit terms	-
Difference between expected and actual experience	-
Changes in assumptions or inputs	(265)
Benefit Payments	(23,981)
Total Change	(16,454)
Balance as of June 30, 2023	\$ 181,481

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, calculated using the healthcare cost trend rates as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower.

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 188,119	\$ 181,481	\$ 175,341
Change	3.66%		-3.38%

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the total OPEB liability of the District, calculated using the healthcare cost trend rates as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point higher or lower.

	<u>1% Decrease</u>	<u>Valuation</u> <u>Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 175,247	\$ 181,481	\$ 188,117
Change	3.43%		3.66%

OPEB Expense

The District's OPEB expense, as part of the June 30, 2023 valuation was (\$4,497).

**CALUMET CITY SCHOOL DISTRICT NO. 155**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

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**NOTE 14. COOK COUNTY 2014 LEVY**

Cook County Tax Extension department levied taxes to pay principal and interest related to the 2001 and 2005 General Obligation Bonds on the 2014 tax levy. The amount extended by the County was \$560,000 for the 2001 GO Bond Issue and \$1,975,000 for the 2005 GO Bond Issue. These two bond issues had been refunded by later bond issues authorized by the School District and therefore have been fully repaid. Since these two bond issues have been repaid, no tax extension for these bond issues should have been made. The School District Board has discussed this issue with their legal counsel and has determined that the School District will abate future Debt Service tax levies by the amount of taxes that are collected related to these two tax levies. Per the 2014 levy collections received at June 30, 2015, the amount of \$184,247 was related to the 2001 GO Bond Issue and \$651,949 was related to the 2005 GO Bond Issue totaling \$836,196. Per the 2014 levy collections received at June 30, 2016, the amount of \$356,076 was related to the 2001 GO Bond Issue and \$1,259,962 was related to the 2005 GO Bond Issue totaling \$1,616,038. Per the 2014 levy collections received at June 30, 2017, the amount of \$14,829 was related to the 2001 GO Bond Issue and \$52,471 was related to the 2005 GO Bond Issue totaling \$67,300. Total amount collected during the past three fiscal years for the 2001 GO Bond Issue was \$542,680 and the 2005 GO Bond Issue was \$1,920,255, which comes to total of \$2,462,935. During fiscal years 2019 & 2020, the District abated \$305,090 in each year. The District also uses the overpayment levy to make up for any shortfalls in the current year tax levy collections, related to the current year's principal & interest due on the outstanding bonds.

**NOTE 15. RECENT GASB PRONOUNCEMENTS**

GASB Statement No. 99, "Omnibus 2022" requirements are related to leases, PPP's, and SBITA's that will take effect for financial statements starting with the fiscal year ends June 30, 2023. The objective is to enhance comparability in accounting and financial reporting and improve the consistency of authoritative literature. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of the Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

GASB Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62" will be effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, "Compensated Absences" will be effective for accounting changes and error corrections made in fiscal years beginning after December 15, 2023. The primary objective of this Statement is to enhance accounting and financial reporting requirements for liabilities for compensated absences to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



**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.
- ☐ 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.

Sec. 10-20.9a(c)

\$

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**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 Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: \_\_\_\_\_

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

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

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

**PART E - QUALIFICATIONS OF AUDITING FIRM**

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

**Comments Applicable to the Auditor's Questionnaire:**John Kasperek Co., Inc.

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.

Stephanie Blanco  
Signature

12/8/23  
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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O												
1	<b>FINANCIAL PROFILE INFORMATION</b>																										
2																											
3	<i>Required to be completed for school districts only.</i>																										
4																											
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)																										
6																											
7	<b>Tax Year 2022</b>			Equalized Assessed Valuation (EAV):			100,836,781																				
8																											
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash														
10	Rate(s):			0.038194			+			0.004479			+			0.002566			=			0.045240			0.000000		
11																											
12																											
13	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".																										
14	<b>B. Results of Operations *</b>																										
15																											
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance																	
17	20,090,582			16,959,576			3,131,006			14,006,486																	
18	* 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.																										
19																											
20																											
21	<b>C. Short-Term Debt **</b>																										
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates														
23	0			+			0			+			0			+			0			+			0		
24	Other			Total																							
25	0			=			0																				
26	** The numbers shown are the sum of entries on page 26.																										
27																											
28																											
29	<b>D. Long-Term Debt</b>																										
30	Check the applicable box for long-term debt allowance by type of district.																										
31																											
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,			6,957,738																							
33	<input type="checkbox"/> b. 13.8% for unit districts.																										
34																											
35	Long-Term Debt Outstanding:																										
36																											
37	c. Long-Term Debt (Principal only)			Acct																							
38	Outstanding:.....			511			30,624,656																				
39																											
40																											
41	<b>E. Material Impact on Financial Position</b>																										
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																										
43	Attach sheets as needed explaining each item checked.																										
44																											
45	<input type="checkbox"/> Pending Litigation																										
46	<input type="checkbox"/> Material Decrease in EAV																										
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																										
48	<input type="checkbox"/> Adverse Arbitration Ruling																										
49	<input type="checkbox"/> Passage of Referendum																										
50	<input type="checkbox"/> Taxes Filed Under Protest																										
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																										
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																										
53																											
54	Comments:																										
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A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R	
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7																	
8	District Name: Calumet City SD 155																
9	District Code: 07016155002																
10	County Name: Cook																
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	<b>Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment:																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)																
26																	
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)																
29	EAV x 85% x Combined Tax Rates (P3, Cell I7 and J10)																
30																	
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38)																
33	Total Long-Term Debt Allowed (P3, Cell H32)																
34																	
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

	Total	Funds 10, 20, 40, 70 + (50 & 80 if negative)	Funds 10, 20, 40, & 70,	Minus Funds 10 & 20	Ratio	Score	Weight	Value
11	14,006,486.00				0.697	4	0.35	1.40
12	20,090,582.00							
13	0.00							
14								
15								
16	16,959,576.00				0.844	4	0	0.35
17	20,090,582.00							1.40
18	0.00				0			
19								
20								
21								
22								
23	14,006,486.00				297.31	4	0.10	0.40
24	47,109.93							
25								
26								
27	3,877,577.58				100.00	4	0.10	0.40
28	0.00							
29								
30								
31	30,624,656.00				Percent (340.15)	1	0.10	0.10
32	6,957,737.89							
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							

	Total	Funds 10, 20 & 40	(.85 x EAV) x Sum of Combined Tax Rates	Percent	Score	Weight	Value
27	3,877,577.58			100.00	4	0.10	0.40
28	0.00						
29							
30							
31	30,624,656.00			Percent (340.15)	1	0.10	0.10
32	6,957,737.89						

BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2023

A		B	C	D	E	F	G	H	I	J	K
ASSETS (Enter Whole Dollars)		Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) <sup>1</sup>	120	11,745,983	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
5	Investments	130	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	140	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	150	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	160	0	0	0	0	0	0	0	0	0
9	Other Receivables	170	0	0	0	0	0	0	0	0	0
10	Inventory	180	0	0	0	0	0	0	0	0	0
11	Prepaid Items	190	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)										
13	Total Current Assets		11,745,983	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	11,745,983	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
39	Unreserved Fund Balance	730									
40	Investment in General Fund Assets										
41	Total Liabilities and Fund Balance		11,745,983	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	16,029								
46	Total Student Activity Current Assets For Student Activity Funds		16,029								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance for Student Activity Funds	715	16,029								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		16,029								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		11,762,012	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds		0	0	0	0	0	0	0	0	0
56	Total Current Liabilities District with Student Activity Funds										
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	16,029	0	1,698,964	279,401	365,902	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	11,745,983	1,918,907	0	0	0	0	62,195	0	0
61	Investment in General Fund Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		11,762,012	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0

A			B	L	M	N
ASSETS (Enter Whole Dollars)			Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
1						
2						
3	CURRENT ASSETS (100)					
4	Cash (Accounts 111 through 115) <sup>1</sup>		100			
5	Investments		130			
6	Taxes Receivable		140			
7	Interfund Receivables		150			
8	Intergovernmental Accounts Receivable		160			
9	Other Receivables		170			
10	Inventory		180			
11	Prepaid Items		190			
12	Other Current Assets (Describe & Itemize)			0		
13	Total Current Assets					
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures		210			
16	Land		220		219,064	
17	Building & Building Improvements		230		14,040,128	
18	Site Improvements & Infrastructure		240		4,597,499	
19	Capitalized Equipment		250		2,479,275	
20	Construction in Progress		260		669,778	
21	Amount Available in Debt Service Funds		340			1,698,964
22	Amount to be Provided for Payment on Long-Term Debt		350			28,925,692
23	Total Capital Assets				22,005,744	30,624,656
24	CURRENT LIABILITIES (400)					
25	Interfund Payable		410			
26	Intergovernmental Accounts Payable		420			
27	Other Payables		430			
28	Contracts Payable		440			
29	Loans Payable		450			
30	Salaries & Benefits Payable		470			
31	Payroll Deductions & Withholdings		480			
32	Deferred Revenues & Other Current Liabilities		490			
33	Due to Activity Fund Organizations		493			
34	Total Current Liabilities			0		
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)		511			30,624,656
37	Total Long-Term Liabilities					30,624,656
38	Reserved Fund Balance		714			
39	Unreserved Fund Balance		730			
40	Investment in General Fixed Assets				22,005,744	
41	Total Liabilities and Fund Balance			0	22,005,744	30,624,656
42						
43	ASSETS / LIABILITIES for Student Activity Funds					
44	CURRENT ASSETS (100) for Student Activity Funds					
45	Student Activity Fund Cash and Investments		126			
46	Total Student Activity Current Assets For Student Activity Funds					
47	CURRENT LIABILITIES (400) For Student Activity Funds					
48	Total Current Liabilities For Student Activity Funds					
49	Reserved Student Activity Fund Balance For Student Activity Funds		715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds					
51						
52	Total ASSETS / LIABILITIES District with Student Activity Funds					
53	Total Current Assets District with Student Activity Funds			0		
54	Total Capital Assets District with Student Activity Funds				22,005,744	30,624,656
55	CURRENT LIABILITIES (400) District with Student Activity Funds					
56	Total Current Liabilities District with Student Activity Funds			0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds					
58	Total Long-Term Liabilities District with Student Activity Funds					30,624,656
59	Reserved Fund Balance District with Student Activity Funds		714	0		
60	Unreserved Fund Balance District with Student Activity Funds		730	0		
61	Investment in General Fixed Assets District with Student Activity Funds				22,005,744	
62	Total Liabilities and Fund Balance District with Student Activity Funds			0	22,005,744	30,624,656

**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(40) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	3,800,683	471,536	2,188,168	180,642	253,305	0	1,467	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0				
6	STATE SOURCES	3000	8,431,538	2,255,000	0	168,836	204,103	0	0	0	0
7	FEDERAL SOURCES	4000	2,975,312	1,825,568	0	0	11,856	0	0	0	0
8	Total Direct Receipts/Revenues		15,207,533	4,552,104	2,188,168	329,478	469,264	0	1,467	0	0
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	3,005,971	0	0	0	0	0		0	0
10	Total Receipts/Revenues		18,213,504	4,552,104	2,188,168	329,478	469,264	0	1,467	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	7,547,545				141,302			0	
13	Support Services	2000	4,637,217	3,782,465		325,172	265,947	0		0	0
14	Community Services	3000	54,389	0		0	4,065			0	
15	Payments to Other Districts & Governmental Units	4000	609,344	0	0	3,444	0	0		0	0
16	Debt Service	5000	0	0	2,722,830	0	0			0	0
17	Total Direct Disbursements/Expenditures		12,848,495	3,782,465	2,722,830	328,616	411,314	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	3,005,971	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		15,854,466	3,782,465	2,722,830	328,616	411,314	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,359,038	769,639	(594,662)	862	57,950	0	1,467	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0	0	0	0				
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7950	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (40)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0							
50	Transfer of Interest	8140	0	0	0						
51	Transfer from Capital Project Fund to O&M Fund	8150						0		0	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	0	0	0			0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0	0			0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0	0			0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0	0			0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	0	0	0			0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0	0			0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530	0	0	0			0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	0	0	0			0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0			0			
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0			0			
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0			0			
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0			0			
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0			0			
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0			0			
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0			0			
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0			0			
70	Taxes Transferred to Pay for Capital Projects	8810	0	0	0			0			
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0			0			
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0			0			
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0			0			
74	Transfer to Debt Service Fund to Pay Principal on SBE Loans	8910	0	0	0			0			
75	Other Uses Not Classified Elsewhere	8990	0	0	0			0		0	0
76	Total Other Uses of Funds		0	0	0			0		0	0
77	Total Other Sources/Uses of Funds		0	0	0			0		0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		2,359,038	769,639	(534,662)	862	57,950	0	1,467	0	0
79	Expenditures/Disbursements and Other Uses of Funds		9,386,945	1,149,268	2,233,626	278,539	307,952	0	60,728	0	0
80	Fund Balances without Student Activity Funds - July 1, 2022										
81	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
82	Fund Balances without Student Activity Funds - June 30, 2023		11,745,983	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
83	Student Activity Fund Balance - July 1, 2022		22,478								
84	RECEIPTS/REVENUES - Student Activity Funds										
85	Total Student Activity Direct Receipts/Revenues	1799	25,591								
86	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
87	Total Student Activity Disbursements/Expenditures	1999	32,140								
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(6,449)								
89	Student Activity Fund Balance - June 30, 2023		16,029								



**BASIC FINANCIAL STATEMENT**  
**STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER**  
**SOURCES (USES) AND CHANGES IN FUND BALANCE**  
**ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES										
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	3,826,374	471,536	2,188,168	160,642	253,305	0	1,467	0	0
95	STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
96	FEDERAL SOURCES	3000	8,431,538	2,255,000	0	168,836	204,103	0	0	0	0
97	Total Direct Receipts/Revenues	4000	2,975,312	1,825,568	0	0	11,856	0	0	0	0
98	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>		15,233,224	4,552,104	2,188,168	329,478	469,264	0	1,467	0	0
99	Total Receipts/Revenues	9998	3,005,971	0	0	0	0	0	0	0	0
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction										
102	Support Services	1000	7,579,685	3,782,465	0	325,172	141,302	0	0	0	0
103	Community Services	2000	4,637,217	0	0	0	265,947	0	0	0	0
104	Payments to Other Districts & Governmental Units	3000	54,389	0	0	0	4,065	0	0	0	0
105	Debt Service	4000	609,344	0	0	3,444	0	0	0	0	0
106	Total Direct Disbursements/Expenditures	5000	0	0	2,722,830	0	0	0	0	0	0
107	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>		12,880,635	3,782,465	2,722,830	328,616	411,314	0	0	0	0
108	Total Disbursements/Expenditures	4180	3,005,971	0	0	0	0	0	0	0	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		15,886,606	3,782,465	2,722,830	328,616	411,314	0	0	0	0
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		11,762,012	1,918,907	1,698,964	279,401	365,902	0	62,195	0	0
117											

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2											
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		2,703,288	321,262	2,152,921	151,978	61,482	0	0	0	0
6	Leading Purposes Levy <sup>8</sup>	1130	0	0	0	0	0	0	0	0	0
7	Special Education Purposes Levy	1140	0	0	0	0	0	0	0	0	0
8	PCA/Medicaid Only Purposes Levies	1150	0	0	0	0	0	0	0	0	0
9	Area Vocational Construction Purposes Levy	1160	0	0	0	0	148,971	0	0	0	0
10	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		2,703,288	321,262	2,152,921	151,978	210,453	0	0	0	0
13	<b>PAYMENTS IN LIEU OF TAXES</b>	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	637,924	0	0	0	33,568	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		637,924	0	0	0	33,568	0	0	0	0
19	<b>TUITION</b>	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0	0	0	0	0	0	0	0	0
21	Regular - Tuition from Other Districts (In State)	1312	0	0	0	0	0	0	0	0	0
22	Regular - Tuition from Other Sources (In State)	1313	0	0	0	0	0	0	0	0	0
23	Regular - Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0	0	0	0	0	0	0	0	0
25	Summer Sch - Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0
26	Summer Sch - Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0
28	CTE - Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0
29	CTE - Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0
30	CTE - Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0
31	CTE - Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0	0	0	0	0	0	0	0	0
33	Special Ed - Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0
34	Special Ed - Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0
36	Adult - Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0
37	Adult - Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0
38	Adult - Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0
39	Adult - Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0
40	<b>Total Tuition</b>		0	0	0	0	0	0	0	0	0
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				200					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					200					

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tot	Fire Prevention & Safety
2	<b>EARNINGS ON INVESTMENTS</b>	1500									
64	Interest on Investments	1510	278,823	21,024	35,247	8,464	9,284	0	1,467	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		278,823	21,024	35,247	8,464	9,284	0	1,467	0	0
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	1,294								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		1,294								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	25,691	0							
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		25,691	0							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		25,691	0							
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	<b>Total Textbook Income</b>		0								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	129,250							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	31,792	0	0	0	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	147,527	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	35	0	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		179,354	129,250	0	0	0	0	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	3,400,683	471,536	2,188,168	160,642	253,305	0	1,467	0	0
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	3,926,374								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Other Flow-through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
117	<b>Total Flow-through Receipts/Revenues from One District to Another District</b>	2000	0	0	0	0	0	0	0	0	0
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (5000-5099)</b>										
120	Evidence Based Funding Formula (Section 18.8.15)	5001	7,920,628	2,205,000	0	100,000	204,103	0	0	0	0
121	Reorganization Incentives (Accounts 5005-5021)	5005	0	0	0	0	0	0	0	0	0
122	General State Aid - Fast Growth District Grant	5030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	5099	0	0	0	0	0	0	0	0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		7,920,628	2,205,000	0	100,000	204,103	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2023

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	[10] Educational	[20] Operations & Maintenance	[30] Debt Services	[40] Transportation	[50] Municipal Retirement/ Social Security	[60] Capital Projects	[70] Working Cash	[80] Tort	[90] Fire Prevention & Safety
1											
2											
125	RESTRICTED GRANTS-IN-AID (\$100 - \$900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0								
128	Special Education - Funding for Children Requiring \$5 Ed Services	3105	0								
129	Special Education - Personnel	3110	0	0							
130	Special Education - Orphanage - Individual	3120	67,568								
131	Special Education - Orphanage - Summer Individual	3130	0								
132	Special Education - Summer School	3145	0								
133	Special Education - Other (Describe & Itemize)	3199	0	0							
134	Total Special Education		67,568	0							
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvements (CTEI)	3220	1,056	0			0				
138	CTE - WECAP	3235	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		1,056	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Onsite - TPI and TBE	3305	0	0			0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0	0			0				
147	Total Bilingual Ed		0	0			0				
148	State Free Lunch & Breakfast	3360	4,924								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0			0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0			0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0			0				
155	Transportation - Special Education	3510	0	0			0				
156	Transportation - Other (Describe & Itemize)	3599	0	0			0				
157	Total Transportation		0	0			0				
158	Learning Improvement - Change Grants	3610	0	0			0				
159	Scientific Literacy	3660	0	0			0				
160	Truant Alternative/Optional Education	3695	0	0			0				
161	Early Childhood - Block Grant	3705	397,342	0			0				
162	Chicago General Education Block Grant	3766	0	0			0				
163	Chicago Educational Services Block Grant	3767	0	0			0				
164	School Safety & Educational Improvement Block Grant	3775	0	0			0				0
165	Technology - Technology for Success	3780	0	0			0				0
166	State Charter Schools	3815	0	0			0				
167	Extended Learning Opportunities - Summer Bridges	3825	0	0			0				
168	Infrastructure Improvements - Planning/Construction	3920	0	0			0				
169	School Infrastructure - Maintenance Projects	3925	0	0			0				
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	40,020	50,000	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		510,910	50,000	0	68,836	0	0	0	0	0
172	Total Receipts from State Sources	9000	8,431,538	2,255,000	0	106,836	204,103	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4010-4099)										
179	Head Start	4015	0	0							
180	Construction (Impact Aid)	4050	0	0							
181	MAGNET	4090	0	0			0	0	0	0	0
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4099	0	0	0	0	0	0	0	0	0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0

**STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter whole dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100	0	0	0	0	0	0			
186	Title V - District Projects	4105	0	0	0	0	0	0			
187	Title V - Rural Education Initiative (REI)	4107	0	0	0	0	0	0			
188	Title V - Other (Describe & Itemize)	4199	0	0	0	0	0	0			
189	Total Title V		0	0	0	0	0	0			
190	FOOD SERVICE										
191	Breakfast-Start-Up Expansion	4200	0				0				
192	National School Lunch Program	4210	634,648				0				
193	Special Milk Program	4215	245				0				
194	School Breakfast Program	4220	306,299				0				
195	Summer Food Service Program	4225	0				0				
196	Child and Adult Care Food Program	4226	0				0				
197	Fresh Fruits & Vegetables	4240	0				0				
198	Food Service - Other (Describe & Itemize)	4299	0				0				
199	Total Food Service		931,192				0				
200	TITLE I										
201	Title I - Low Income	4300	675,652	0		0	0				
202	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
203	Title I - Migrant Education	4340	0	0		0	0				
204	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
205	Total Title I		675,652	0		0	0				
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	25,646	0		0	0				
211	Total Title IV		25,646	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	6,568	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	321,940	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4635	0	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	Total Federal - Special Education		328,508	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III - Tech Prep	4770	0	0		0	0				
222	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
223	Total CTE - Perkins		0	0		0	0				
224											

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2023

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
2225	Federal - Adult Education	4810	0	0	0	0	0	0	0	0	0
2226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
2227	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
2228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
2229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
2230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
2231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
2232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
2233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
2244	ARRA - Title ID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
2245	ARRA - Title ID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
2246	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0
2247	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
2248	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
2249	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
2250	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
2251	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
2252	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
2253	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
2254	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
2255	Other ARRA Funds - I	4871	0	0	0	0	0	0	0	0	0
2256	Other ARRA Funds - II	4872	0	0	0	0	0	0	0	0	0
2257	Other ARRA Funds - III	4873	0	0	0	0	0	0	0	0	0
2258	Other ARRA Funds - IV	4874	0	0	0	0	0	0	0	0	0
2259	Other ARRA Funds - V	4875	0	0	0	0	0	0	0	0	0
2260	ARRA - Early Childhood	4876	0	0	0	0	0	0	0	0	0
2261	Other ARRA Funds VI	4877	0	0	0	0	0	0	0	0	0
2262	Other ARRA Funds VII	4878	0	0	0	0	0	0	0	0	0
2263	Other ARRA Funds IX	4879	0	0	0	0	0	0	0	0	0
2264	Other ARRA Funds X	4880	0	0	0	0	0	0	0	0	0
2265	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
2266	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
2267	Race to the Top Program	4901	0	0	0	0	0	0	0	0	0
2268	Race to the Top - Preschool Expansion Grant	4902	0	0	0	0	0	0	0	0	0
2269	Title III - Immigrant Education Program (IEP)	4905	0	0	0	0	0	0	0	0	0
2270	Title III - Language Inst Program - Limited Eng (LUIEP)	4909	16,548	0	0	0	0	0	0	0	0
2271	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
2272	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
2273	Title II - Eisenhower Professional Development Formula	4940	0	0	0	0	0	0	0	0	0
2274	Title II - Teacher Quality	4932	122,816	0	0	0	0	0	0	0	0
2275	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0	0	0	0	0	0	0	0
2276	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
2277	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
2278	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
2279	Medicaid Matching Funds - Administrative Outreach	4991	110,950	0	0	0	0	0	0	0	0
2280	Medicaid Matching Funds - Fee-for-Service Program	4992	33,979	0	0	0	0	0	0	0	0
2281	Medicaid Matching Funds - (Disruptive & Harmful)	4993	729,021	1,825,568	0	0	11,856	0	0	0	0
2282	Other Restricted Revenue from Federal Sources (Disruptive & Harmful)	4996	2,975,312	1,825,568	0	0	11,856	0	0	0	0
2283	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State	4000	2,975,312	1,825,568	0	0	11,856	0	0	0	0
2284	Total Restricted Grants-in-Aid Received from Federal Sources		15,207,533	4,552,104	2,188,168	329,478	469,264	0	1,467	0	0
2285	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		15,239,224	4,552,104	2,188,168	329,478	469,264	0	1,467	0	0
2286	Total Direct Receipts/Revenues (with Student Activity Funds 1799)										



STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

A															L
Description (Enter Whole Dollars)															L
10 - EDUCATIONAL FUND (ED)															L
INSTRUCTION (ED)															L
Regular Programs															L
Tuition Payment to Charter Schools															L
Pre-K Programs															L
Special Education Programs (Functions 1200-1220)															L
Special Education Programs Pre-K															L
Remedial and Supplemental Programs K-12															L
Remedial and Supplemental Programs Pre-K															L
Adult/Continuing Education Programs															L
CTE Programs															L
Interscholastic Programs															L
Summer School Programs															L
Gifted Programs															L
Driver's Education Programs															L
Bilingual Programs															L
Truant Alternative & Optional Programs															L
Pre-K Programs - Private Tuition															L
Regular K-12 Programs - Private Tuition															L
Special Education Programs K-12 - Private Tuition															L
Special Education Programs Pre-K - Tuition															L
Remedial/Supplemental Programs K-12 - Private Tuition															L
Remedial/Supplemental Programs Pre-K - Private Tuition															L
Adult/Continuing Education Programs - Private Tuition															L
CTE Programs - Private Tuition															L
Interscholastic Programs - Private Tuition															L
Summer School Programs - Private Tuition															L
Gifted Programs - Private Tuition															L
Bilingual Programs - Private Tuition															L
Truants Alternative/Optional Ed Programs - Private Tuition															L
Student Activity Fund Expenditures															L
Total Instruction <sup>10</sup> (without Student Activity Funds)															L
Total Instruction <sup>10</sup> (with Student Activity Funds)															L
SUPPORT SERVICES (ED)															L
SUPPORT SERVICES - PUPILS															L
Attendance & Social Work Services															L
Guidance Services															L
Health Services															L
Psychological Services															L
Speech Pathology & Audiology Services															L
Other Support Services - Pupils (Describe & Itemize)															L
Total Support Services - Pupils															L
SUPPORT SERVICES - INSTRUCTIONAL STAFF															L
Improvement of Instruction Services															L
Educational Media Services															L
Assessment & Testing															L
Total Support Services - Instructional Staff															L
SUPPORT SERVICES - GENERAL ADMINISTRATION															L
Board of Education Services															L
Executive Administration Services															L
Special Area Administration Services															L
Tort Immunity Services															L
Total Support Services - General Administration															L
SUPPORT SERVICES - SCHOOL ADMINISTRATION															L

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	695,151	249,372	8,711	42,546	0	1,410	0	0	997,190	1,078,461
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>695,151</b>	<b>249,372</b>	<b>8,711</b>	<b>42,546</b>	<b>0</b>	<b>1,410</b>	<b>0</b>	<b>0</b>	<b>997,190</b>	<b>1,078,461</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	85,280	30,956	1,006	1,412	0	944	0	0	119,598	135,479
62	Fiscal Services	2520	207,004	69,320	99,363	3,781	0	0	0	0	379,468	404,533
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	57,756	8,784	532,267	32,675	0	0	0	0	631,432	712,994
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>350,040</b>	<b>109,010</b>	<b>632,656</b>	<b>37,868</b>	<b>0</b>	<b>944</b>	<b>0</b>	<b>0</b>	<b>1,130,498</b>	<b>1,253,006</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	6,300	0	0	0	0	0	6,300	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>6,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,300</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	129,541	4,558	0	0	0	0	134,099	140,750
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,004,840</b>	<b>641,345</b>	<b>1,813,852</b>	<b>149,028</b>	<b>600</b>	<b>27,552</b>	<b>0</b>	<b>0</b>	<b>4,637,217</b>	<b>5,323,700</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>24,081</b>	<b>93</b>	<b>3,639</b>	<b>26,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,389</b>	<b>12,400</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0				0		0	0
81	Payments for Special Education Programs	4120			0				0		0	0
82	Payments for Adult/Continuing Education Programs	4130			0				0		0	0
83	Payments for CTE Programs	4140			0				0		0	0
84	Payments for Community College Programs	4170			0				0		0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			60,160				60,160		60,160	42,857
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>60,160</b>				<b>60,160</b>		<b>60,160</b>	<b>42,857</b>
87	Payments for Regular Programs - Tuition	4210							0		0	0
88	Payments for Special Education Programs - Tuition	4220							0		0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230							0		0	0
90	Payments for CTE Programs - Tuition	4240							0		0	0
91	Payments for Community College Programs - Tuition	4270							0		0	0
92	Payments for Other Programs - Tuition	4280							0		0	0
93	Other Payments to In-State Govt Units	4290							0		0	0
94	<b>Total Payments to Other Govt Units - Tuition (In State)</b>	<b>4200</b>							<b>549,184</b>		<b>549,184</b>	<b>1,045,835</b>
95	Payments for Regular Programs - Transfers	4310							0		0	0
96	Payments for Special Education Programs - Transfers	4320							0		0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330							0		0	0
98	Payments for CTE Programs - Transfers	4340							0		0	0
99	Payments for Community College Program - Transfers	4370							0		0	0
100	Payments for Other Programs - Transfers	4380							0		0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0				0		0	0
102	<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>
103	Payments to Other Govt Units (Out-of-State)	4400							0		0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>60,160</b>				<b>549,184</b>		<b>609,344</b>	<b>1,088,652</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130						0			0	0



**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100									0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000									0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000									0	0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,099,972	2,376,786	2,186,036	513,413	58,564	613,724	0	0	12,848,495	14,581,301
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,099,972	2,376,786	2,186,036	513,413	58,564	645,864	0	0	12,880,635	14,581,301
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,359,038	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,352,589	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	267,199	0	1,021,934	0	0	0	1,289,133	1,235,694
128	Operation & Maintenance of Plant Services	2540	744,518	184,822	348,959	301,931	913,102	0	0	0	2,493,332	2,104,136
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	744,518	184,822	616,158	301,931	1,935,036	0	0	0	3,782,465	3,335,830
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	744,518	184,822	616,158	301,931	1,935,036	0	0	0	3,782,465	3,335,830
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0						0	0
138	Payments for Special Education Programs	4120			0						0	0
139	Payments for CTE Programs	4140			0						0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400			0						0	0
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Rep. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100									0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000									0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		744,518	184,822	616,158	301,931	1,935,036	0	0	0	3,782,465	3,339,830
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										769,639	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,322,281			1,322,281	1,347,984
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300										
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,395,000			1,395,000	1,395,000
176	Total Debt Services	5000			0	0		5,549			5,549	7,121
177	PROVISION FOR CONTINGENCIES (DS)	6000						2,722,830			2,722,830	2,750,105
178	Total Disbursements/Expenditures				0			2,722,830			2,722,830	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(534,662)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	9,479	2,577	313,116	0	0	0	0	0	325,172	324,215
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	9,479	2,577	313,116	0	0	0	0	0	325,172	324,215
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			3,444			3,444	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			3,444			3,444	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4000			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			3,444			3,444	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

1	2	A Description (Enter Whole Dollars)	B Fund #	C (100) Salaries	D (200) Employee Benefits	E (300) Purchased Services	F (400) Supplies & Materials	G (500) Capital Outlay	H (600) Other Objects	I (700) Non-Capitalized Equipment	J (800) Termination Benefits	K (900) Total	L Budget
208		Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209		DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
211		(Lease/Purchase Principal Retired) <sup>11</sup>											
212		DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
213		Total Debt Services	5000						0			0	0
214		PROVISION FOR CONTINGENCIES (TR)	6000										
215		Total Disbursements/ Expenditures		9,479	2,577	313,116	0	0	3,444	0	0	328,516	324,215
216		Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										862	
217		<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>	<b>1000</b>										
218		INSTRUCTION (MR/SS)											
219		Regular Programs	1100		51,386							51,386	56,708
220		Pre-K Programs	1125		16,274							16,274	18,141
221		Special Education Programs (Functions 1200-1220)	1200		55,848							55,848	72,469
222		Special Education Programs - Pre-K	1225		0							0	0
223		Remedial and Supplemental Programs - K-12	1250		0							0	0
224		Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225		Adult/Continuing Education Programs	1300		0							0	0
226		CTE Programs	1400		0							0	0
227		Interscholastic Programs	1500		1,108							1,108	90
228		Summer School Programs	1600		0							0	0
229		Gifted Programs	1650		0							0	0
230		Driver's Education Programs	1700		0							0	0
231		Bilingual Programs	1800		16,686							16,686	22,810
232		Tuants' Alternative & Optional Programs	1900		0							0	0
233		Total Instruction	1000		141,302							141,302	170,218
234		<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235		SUPPORT SERVICES - PUPILS											
236		Attendance & Social Work Services	2110		17,979							17,979	24,932
237		Guidance Services	2120		5							5	0
238		Health Services	2130		9,151							9,151	17,613
239		Psychological Services	2140		794							794	1,583
240		Speech Pathology & Audiology Services	2150		905							905	976
241		Other Support Services - Pupils (Describe & Itemize)	2190		652							652	27
242		Total Support Services - Pupils	2100		29,486							29,486	45,131
243		<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244		Improvement of Instruction Services	2210		5,864							5,864	6,875
245		Educational Media Services	2220		9,231							9,231	10,452
246		Assessment & Testing	2230		0							0	0
247		Total Support Services - Instructional Staff	2200		15,095							15,095	17,327
248		<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249		Board of Education Services	2310		431							431	543
250		Executive Administration Services	2320		12,285							12,285	16,157
251		Special Area Administration Services	2330		2,424							2,424	1,530
252		Claims Paid from Self Insurance Fund	2361		0							0	0
253		Risk Management and Claims Services Payments	2365		0							0	0
254		Total Support Services - General Administration	2300		15,140							15,140	18,230
255		<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256		Office of the Principal Services	2410		36,918							36,918	35,405
257		Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258		Total Support Services - School Administration	2400		36,918							36,918	35,405
259		<b>SUPPORT SERVICES - BUSINESS</b>											



	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
260	Direction of Business Support Services	2510		1,736							1,736	6,339
261	Fiscal Services	2520		34,991							34,991	24,783
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		126,191							126,191	136,701
264	Pupil Transportation Services	2550		273							273	268
265	Food Services	2560		6,117							6,117	5,796
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		169,308							169,308	173,887
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		265,947							265,947	289,980
277	COMMUNITY SERVICES (NR/SS)	3000		4,065							4,065	1,532
278	PAYMENTS TO OTHER DIST & GOVT UNITS (NR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (NR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (NR/SS)	6000										
292	Total Disbursements/Expenditures			411,314				0			411,314	461,730
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										57,950	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530		0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900		0	0	0	0	0	0	0	0	0
300	Total Support Services	2000		0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0				0		0	0
304	Payments for Special Education Programs	4120			0				0		0	0
305	Payments for CTE Programs	4140			0				0		0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0				0		0	0
307	Total Payments to Other Govt Units	4000			0				0		0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures			0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	70 - WORKING CASH (WC)											
313												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
80 - TORT FUND (TF)												
314	INSTRUCTION (TF)	1000										
315	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
316	Tuition Payment to Charter Schools	1115			0							0
317	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
318	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs K-12	1300	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1400	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1500	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1600	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1650	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1700	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1800	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1900	0	0	0	0	0	0	0	0	0	0
330	Tuitor Alternative & Optional Programs	1910										
331	Pre-K Programs - Private Tuition	1911										
332	Regular K-12 Programs Private Tuition	1912										
333	Special Education Programs K-12 Private Tuition	1913										
334	Special Education Programs Pre-K Tuition	1914										
335	Remedial/Supplemental Programs K-12 Private Tuition	1915										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1916										
337	Adult/Continuing Education Programs Private Tuition	1917										
338	CTE Programs Private Tuition	1918										
339	Interscholastic Programs Private Tuition	1919										
340	Summer School Programs Private Tuition	1920										
341	Gifted Programs Private Tuition	1921										
342	Bilingual Programs Private Tuition	1922										
343	Tuitor Alternative/Optional Programs Private Tuition	1923										
344	Total Instruction	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupil (Describe & Itemize)	2180	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0						0	0
392	Payments for Special Education Programs	4120			0						0	0
393	Payments for Adult/Continuing Education Programs	4130			0						0	0
394	Payments for CTE Programs	4140			0						0	0
395	Payments for Community College Programs	4170			0						0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0						0	0
415	Total Payments to Other Dist & Govt Units	4000			0						0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2023**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0
431												
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	2000										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	2000	0	0	0	0	0	0	0	0	0	0
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	<b>Total Payments to Other Govt Units</b>	4000						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	5000										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	5100						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300						0			0	0
452	<b>Total Debt Service</b>	5000						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											0



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				(Column B - C)		(Column E - C)
4	Educational	2,703,288	1,434,816	1,268,472	3,851,519	2,416,703
5	Operations & Maintenance	321,262	168,145	153,117	451,647	283,502
6	Debt Services **	2,152,921	1,189,424	963,497	3,193,066	2,003,642
7	Transportation	151,978	96,482	55,496	258,747	162,265
8	Municipal Retirement	61,482	61,115	367	163,960	102,845
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	148,971	69,181	79,790	185,842	116,661
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	83,142	(83,142)	223,329	140,187
19	<b>Totals</b>	<b>5,539,902</b>	<b>3,102,305</b>	<b>2,437,597</b>	<b>8,328,110</b>	<b>5,225,805</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					





A	B	C	D	E	F	G	H	I	J	K
<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
1										
2	Description (Enter Whole Dollars)									
3	Cash Basis Fund Balance as of July 1, 2022									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District									
6	Earnings on Investments									
7	Drivers' Education Fees									
8	School Facility Occupation Tax Proceeds									
9	Driver Education									
10	Other Receipts (Describe & Itemize)									
11	Sale of Bonds									
12	Total Receipts									
13	DISBURSEMENTS:									
14	Instruction									
15	Facilities Acquisition & Construction Services									
16	Tort Immunity Services									
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)									
20	Debt Services Other (Describe & Itemize)									
21	Total Debt Services									
22	Other Disbursements (Describe & Itemize)									
23	Total Disbursements									
24	Ending Cash Basis Fund Balance as of June 30, 2023									
25	Reserved Cash Balance									
26	Unreserved Cash Balance									
27										
<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
28										
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
30	If yes, list in the aggregate the following:									
31	Total Claims Payments:									
32	Total Reserve Remaining:									
33	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
34										
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45	Other - Explain on Itemization 44 tab									
46	Total									
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0									
48	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
49	55 ILCS 5/5-1006.7									
50	OK									

	A	B	C	D	E	F	G	H	I	J	K	L
1	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
2	Works of Art & Historical Treasures	210	0	0	0	0		0	0	0	0	0
3	Land	220										
4	Non-Depreciable Land	221	219,064	0	0	219,064						219,064
5	Depreciable Land	222	0	0	0	0	50	0	0	0	0	0
6	Buildings	230										
7	Permanent Buildings	231	15,276,372	121,608	1,357,852	14,040,128	50	7,890,374	277,590	1,357,852	6,810,112	7,230,016
8	Temporary Buildings	232	0	0	0	0	20	0	0	0	0	0
9	Improvements Other than Buildings (Infrastructure)	240	3,496,369	1,304,298	203,168	4,597,499	20	840,749	164,660	203,168	802,241	3,795,258
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	2,534,377	109,557	164,659	2,479,275	10	1,478,427	199,897	164,659	1,513,665	965,610
12	5 Yr Schedule	252	0	0	0	0	5	0	0	0	0	0
13	3 Yr Schedule	253	0	0	0	0	3	0	0	0	0	0
14	Construction in Progress	260	211,641	669,778	211,641	669,778	--					669,778
15	Total Capital Assets	200	21,737,823	2,205,241	1,937,320	22,005,744		10,209,550	642,147	1,725,679	9,126,018	12,879,726
16	Non-Capitalized Equipment	700				0	10					
17	Allowable Depreciation								642,147			
18												

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

A	B	C	D	E	F	G	H	I	J	K	L																																																																																																																								
1	<div> <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div> </div>																																																																																																																																		
2	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>																																																																																																																																		
3	<b>Please read schedule instructions before completing.</b>																																																																																																																																		
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No																																																																																																																														
5	If the answer to the above question is "YES", this schedule must be completed.																																																																																																																																		
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.																																																																																																																																		
7	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>																																																																																																																																		
8	Section A is for revenue recognized in FY 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.																																																																																																																																		
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4998	732								732																																																																																																																										
4998	230,499	1,208,348			6,474				1,505,321																																																																																																																										
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CARES, CRRSA, ARP Schedule  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	40,690									40,690
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
33	ARP Homeless 1 (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	6,606									6,606
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		364,453	1,327,012	0	11,856	0				0	1,703,321

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	729,021	1,825,568	0	11,856	0				0	2,566,445
42	Total Other Federal Revenue from Revenue Tab	4998	729,021	1,825,568	0	11,856	0				0	2,566,445
43	Difference (must equal 0)		0	0	0	0	0				0	0
44	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:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(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	
52	FUNCTION										
53	1. List the total expenditures for the Functions 1000 and 2000 below									0	
54	INSTRUCTION Total Expenditures									0	
55	SUPPORT SERVICES Total Expenditures										
56											
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
58	Facilities Acquisition and Construction Services (Total)									0	
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0	
60	FOOD SERVICES (Total)									0	
61											
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0	
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0	
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	0	0	0	0	0		0		0	
66	Expenditure Section B:										



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

[illegible]

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

	A	B	C	D	E	F	G	H	I	J	K	L
106	<b>FUNCTION</b>											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										732
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0			0				0
120	<b>Expenditure Section E:</b>											
121												
122	<b>ESSER III EXPENDITURES (ARP)</b>											
123												
124	<b>FUNCTION</b>											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000										192,362
127	SUPPORT SERVICES Total Expenditures	2000										1,929,808
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										1,181,994
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										495,096
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										43,701
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										35,464
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0			79,165				79,165
138	<b>Expenditure Section F:</b>											
139												
140	<b>CRRSA Child Nutrition (CRRSA)</b>											
141												
142	1. List the total expenditures for the Functions 1000 and 2000 below											
143												

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

	A	B	C	D	E	F	G	H	I	J	K	L
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0				0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158												
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				40,690						40,690
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				40,690						40,690
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0				0
174	Expenditure Section H:											
175	ARP IDEA (ARP)											
176												
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										0
182												



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

	A	B	C	D	E	F	G	H	I	J	K	L
	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
183												
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
192	<b>Expenditure Section I:</b>											
193												
194	<b>ARP Homeless I (ARP)</b>											
195												
196	<b>FUNCTION</b>											
197	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
198	INSTRUCTION Total Expenditures	1000										
199	SUPPORT SERVICES Total Expenditures	2000										
200												
201	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
210	<b>Expenditure Section J:</b>											
211												
212	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
213												
214	<b>FUNCTION</b>											
215	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
228	<b>Expenditure Section K:</b>											
229	<b>Other CARES Act Expenditures (not accounted for above)</b>											
230												
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0		0		0		0
246	<b>Expenditure Section L:</b>											
247	<b>Other CRRSA Expenditures (not accounted for above)</b>											
248												
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												

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

[illegible]



	A	B	C	D	E	F	H
	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
1	This schedule is completed for school districts only.						
2							
3							
4	Fund	Sheet, Row	ACCOUNT NO. - TITLE				Amount
5							
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	12,848,495		
9	O&M	Expenditures 16-24, L155	Total Expenditures		3,782,465		
10	DS	Expenditures 16-24, L178	Total Expenditures		2,722,830		
11	TR	Expenditures 16-24, L214	Total Expenditures		328,616		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		411,314		
13	TORT	Expenditures 16-24, L422	Total Expenditures		0		
14				Total Expenditures	\$	20,093,720	
15							
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
17							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		427,108		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		21,040		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		54,389		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		609,344		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		58,564		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		1,935,036		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		1,395,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		3,444		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		16,274		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		4,065		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>							
2	<i>This schedule is completed for school districts only.</i>							
3	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services		0			
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units		0			
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay		0			
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment		0			
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		<b>\$ 4,524,264</b>			
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>15,569,456</b>			
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>		<b>827.95</b>			
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		<b>\$ 18,804.83</b>			
100								



	A	B	C	D	E	F	G	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>		
5			<b>PER CAPITA TUITION CHARGE</b>					
101								
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>							
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	200		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		1,294		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		0		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		129,250		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		147,527		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		67,568		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		1,056		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		4,924		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		68,836		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G	3999	Other Restricted Revenue from State Sources		90,020		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		931,192		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		675,652		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		26,646		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		321,940		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		
157	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		16,548		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		122,816		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		110,950		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		33,979		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		2,566,445		
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(903,814)		
192						509,427		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		97,561		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **				
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	5,020,017		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		10,549,439		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		642,147		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		11,191,586		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		827.95		
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	13,517.22		
202								
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>							
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>							
205	Under Reports, open the FY 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.							

### 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.

Subaward &  
Subcontract  
Guidance

### Indirect Cost Rate Plan

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

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

*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.*

[illegible]



[illegible]

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17	Function						
18	Instruction						
19	1000						
20	Support Services:						
21	Pupil						
22	Instructional Staff						
23	General Admin.						
24	School Admin						
25	Business:						
26	Direction of Business Spt. Srv.						
27	Fiscal Services						
28	Oper. & Maint. Plant Services						
29	Pupil Transportation						
30	Food Services						
31	Internal Services						
32	Central:						
33	Direction of Central Spt. Srv.						
34	Plan, Rsrch, Dvlp, Eval. Srv.						
35	Information Services						
36	Staff Services						
37	Data Processing Services						
38	Other:						
39	Community Services						
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)						
41	Total						
42							
43							
44							
45							
46							

A		B	C	D	E	F
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
School Code, Section 17-1.1 (Public Act 97-0357)						
Fiscal Year Ending June 30, 2023						
07-016-1550-02_AFR22 Calumet City SD 155						
Calumet City SD 155						
07016155002						
Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.						
Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year		
<input type="checkbox"/>						
Indicate with an (X) if Deficit Reduction Plan is Required in the Budget						
<input type="checkbox"/>						
<b>Service or Function (Check all that apply)</b>		<b>Barriers to Implementation</b>				
		(Limit text to 200 characters, for additional space use line 33 and 38)				
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	CLIC	
20	Investment Pools		X	X	TFTST	
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	ECHO	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34	Additional space for Column (D) - Barriers to Implementation:					
35						
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**

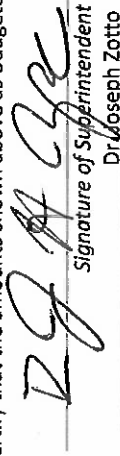
(Section 17-1.5 of the School Code)

School District Name: Calumet City SD 155  
RCDT Number: 07016155002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total
1. Executive Administration Services	2320	282,523		0	282,523		282,523
2. Special Area Administration Services	2330	45,109		0	45,109		45,109
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	119,598	0	0	119,598		119,598
5. Internal Services	2570	0		0	0		0
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		447,230	0	0	447,230	0	447,230
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)							2%

**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  
Dr. Joseph Zotto

12/8/23  
Date

Contact Name (for questions)

Contact Telephone Number  
708-862-7665

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

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

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3-25g. Waiver applications must be postmarked by August 15, 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. Page 10, line 108, account 1993, fund 10- Erate \$147,527.
2. Page 10, line 109, account 1999, fund 10- Jury duty \$35.
3. Page 10, line 170, account 3999, fund 10- After School Programs \$40,020.
4. Page 10, line 170, account 3999, fund 20- School Maintenance Grant \$50,000.
5. Page 10, line 211, account 4499, fund 10- Title IV Grant \$26,646.
6. Page 10, line 269, account 4998, fund 10, Esser and Cares Act- \$729,021.
7. Page 10, line 269, account 4998, fund 20, Esser and Cares Act- \$1,825,568.
8. Page 10, line 269, account 4998, fund 50, Esser and Cares Act- \$11,856.
9. Page 16, line 43, account 2190, fund 10 , Pupil support salary and extra duty non cert \$12,087.
10. Page 16, line 43, account 2190, fund 10 , Pupil support TRS- \$1,000.
11. Page 17, line 75, account 2900, fund 10, other support purchase service \$129,541 and supplies \$4,558
12. Page 17, line 85, account 4190, fund 10, Title II Grant and Previous year repayment tax- \$60,160.
13. Page 19, line 175, account 5400, fund 30, Other- \$5,549 Bond trust fees.
14. Page 19, line 197, account 4190, fund 40, Miscellaneous Objects- \$3,444.
15. Page 20, line 241, account 2190, fund 50, IMRF Playground, Social Security- \$652.
16. Page 25, line 18, Taxes received under Levy PA Adj \$83,142 and Total Estimated Taxes \$223,329
17. Page 26, line 43, Lease payments were paid out of fund 10 instead of fund 30 \$21,802.
18. Page 28, line 19, ARP IDEA \$60,928 + ARP preschool \$5,999 + ARP homeless \$8,098 + Emergency Conn. Grant \$6,540.

Reference Pages.

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

**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.*



	A	B	C	D	E	F
	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
2	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.					
3	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
4	- 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.					
5						
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	15,207,533	4,552,104	329,478	1,467	20,090,582
9	Direct Expenditures	12,848,495	3,782,465	328,616		16,959,576
10	Difference	2,359,038	769,639	862	1,467	3,131,006
11	Fund Balance - June 30, 2023	11,745,983	1,918,907	279,401	62,195	14,006,486
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

# FY 2023 Audit Checklist

RCDT: 07016155002

School District/Joint Agreement Name: Calumet City SD 155

Auditor Name: Stephanie Blanco

License #: 065.048313 License Expiration Date (below):  
9/30/2024

07-016-1550-02\_AFR22 Calumet City SD 155

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.

- 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.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 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.
- All Other accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- 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).	ERROR!
<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>	
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	
<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 Contracts 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](#)