

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 Information

(See instructions on back of this page.)

School District/Joint Agreement Number:
35050120017

County Name:
LA SALLE

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):
La Salle-Peru Twp HSD 120

Address:
541 Chartres Street

City:
La Salle

Email Address:
swrobleski@lphs.net

Zip Code:
61301

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer

Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):
Steve Wrobleski

Email Address:
swrobleski@lphs.net

Telephone: **815-223-1721** Fax Number: **815-223-3444**

Signature & Date:
Steve Wrobleski 10/16/2023

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

35-050-1200-17_AFR22 La Salle-Peru Twp HSD 120

Accounting Basis:

CASH
 ACCRUAL

[School District Lookup Tool](#)

[School District Directory](#)

Filing Status:

[Submit electronic AFR directly to ISBE via WAS - School District Financial Reports system \(for auditor use only\)](#)

[Annual Financial Report \(AFR\) Instructions](#)

0

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

Single Audit Questions 217-782-5630 or GATA@isbe.net

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

Township Treasurer Name (type or print)

Email Address:

Telephone:

Fax Number:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:
NEWKIRK & ASSOCIATES, INC

Name of Audit Manager:
WILLIAM NEWKIRK

Address:
2 W MAIN STREET

City:
PLANO

State:
IL

Zip Code:
60545

Phone Number:
630-552-1040

Fax Number:
630-552-7399

IL License Number (9 digit):
066-004656

Expiration Date:
11/30/2024

Email Address:
WNEWKIRK@NEWKIRKCPAS.COM

Reviewed by Regional Superintendent/Cook ISC

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

Email Address:

Telephone:

Fax Number:

Signature & Date:

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

[23. Illinois Administrative Code 100. Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *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: _____ (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.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

NEWKIRK & ASSOCIATES, 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.

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022			Equalized Assessed Valuation (EAV):					636,561,169					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.009200		+ 0.002500		+ 0.001200		= 0.012900		0.000500			
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. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
17	21,252,107			19,323,531			1,928,576			18,502,378				
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	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		+ 0		+ 0		+ 0		+ 0					
24														
25	Other		Total											
26	0		= 0											
27	** The numbers shown are the sum of entries on page 26.													
28														
29	D. Long-Term Debt													
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,		43,922,721											
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		50,680,624									
39														
40														
41	E. Material Impact on Financial Position													
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:													
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
66														
67														
68														
69														
70														
71														
72														
73														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R	
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name:		La Salle-Peru Twp HSD 120														
8	District Code:		35050120017														
9	County Name:		LA SALLE														
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)		Funds 10, 20, 40, 70 + (50 & 80 if negative)		Total		Ratio		Score								
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)		Funds 10, 20, 40, & 70,		18,502,378.00		0.879		Weight		4						
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20		21,046,047.00				Value		1.40						
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				(206,060.00)												
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)		Funds 10, 20 & 40		Total		Ratio		Score								
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)		Funds 10, 20, 40 & 70,		19,323,531.00		0.918		Adjustment		0						
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)		Minus Funds 10 & 20		21,046,047.00				Weight		0.35						
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				(206,060.00)				Value		1.40						
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		Funds 10, 20 40 & 70		Total		Days		Score								
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)		Funds 10, 20, 40 divided by 360		18,502,378.00		344.70		Weight		0.10						
26					53,676.48				Value		0.40						
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)		Funds 10, 20 & 40		Total		Percent		Score								
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)		(.85 x EAV) x Sum of Combined Tax Rates		0.00		100.00		Weight		0.10						
30					6,979,893.22				Value		0.40						
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38)				Total		Percent		Score								
33	Total Long-Term Debt Allowed (P3, Cell H32)				50,680,624.00		(15.38)		Weight		0.10						
34					43,922,720.66				Value		0.10						
35															Total Profile Score:		3.70 *
36															Estimated 2024 Financial Profile Designation:		RECOGNITION
37																	
38																	
39																	
40																	
41																	
42																	

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

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

1	A	B	C	D	E	F	G	H	I	J	K	
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
3	CURRENT ASSETS (100)											
4	Cash (Accounts 111 through 115) ¹		579,199	258,691	14,035	147,422	66,247		6,863,017	9,246	198,210	
5	Investments	120	7,129,980	2,422,913	212,359	1,031,406	463,725	1,470,826	69,750	50,087	751,145	
6	Taxes Receivable	130										
7	Interfund Receivables	140										
8	Intergovernmental Accounts Receivable	150										
9	Other Receivables	160										
10	Inventory	170										
11	Prepaid Items	180										
12	Other Current Assets (Describe & Itemize)	190										
13	Total Current Assets		7,709,179	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333	949,355	
14	CAPITAL ASSETS (200)											
15	Works of Art & Historical Treasures	210										
16	Land	220										
17	Building & Building Improvements	230										
18	Site Improvements & Infrastructure	240										
19	Capitalized Equipment	250										
20	Construction in Progress	260										
21	Amount Available in Debt Service Funds	340										
22	Amount to be Provided for Payment on Long-Term Debt	350										
23	Total Capital Assets											
24	CURRENT LIABILITIES (400)											
25	Interfund Payables	410										
26	Intergovernmental Accounts Payable	420										
27	Other Payables	430										
28	Contracts Payable	440										
29	Loans Payable	460										
30	Salaries & Benefits Payable	470										
31	Payroll Deductions & Withholdings	480										
32	Deferred Revenues & Other Current Liabilities	490										
33	Due to Activity Fund Organizations	493										
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0	
35	LONG-TERM LIABILITIES (500)											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511										
37	Total Long-Term Liabilities											
38	Reserved Fund Balance	714	419,606				247,992					
39	Unreserved Fund Balance	730	7,289,573	2,681,604	226,394	1,178,828	281,980	1,470,826	6,932,767	59,333	949,355	
40	Investment in General Fixed Assets											
41	Total Liabilities and Fund Balance		7,709,179	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333	949,355	
42	ASSETS /LIABILITIES for Student Activity Funds											
44	CURRENT ASSETS (100) for Student Activity Funds											
45	Student Activity Fund Cash and Investments	126	422,851									
46	Total Student Activity Current Assets For Student Activity Funds		422,851									
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	422,851									
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		422,851									
51	Total ASSETS /LIABILITIES District with Student Activity Funds											
52	Total ASSETS /LIABILITIES District with Student Activity Funds											
53	Total Current Assets District with Student Activity Funds		8,132,030	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333	949,355	
54	Total Capital Assets District with Student Activity Funds											
55	CURRENT LIABILITIES (400) District with Student Activity Funds											
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0	
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds											
58	Total Long-Term Liabilities District with Student Activity Funds											
59	Reserved Fund Balance District with Student Activity Funds	714	842,457	0	0	0	247,992	0	0	0	0	
60	Unreserved Fund Balance District with Student Activity Funds	730	7,289,573	2,681,604	226,394	1,178,828	281,980	1,470,826	6,932,767	59,333	949,355	
61	Investment in General Fixed Assets District with Student Activity Funds											
62	Total Liabilities and Fund Balance District with Student Activity Funds		8,132,030	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333	949,355	

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)		Account Groups		
2			Acct. #	Agency Fund	General Fixed Assets
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		32,400		
5	Investments	120	92,867		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		125,267		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,457,098	
17	Building & Building Improvements	230		57,456,116	
18	Site Improvements & Infrastructure	240		1,995,945	
19	Capitalized Equipment	250		2,453,937	
20	Construction in Progress	260		5,527,468	
21	Amount Available in Debt Service Funds	340			226,394
22	Amount to be Provided for Payment on Long-Term Debt	350			50,454,230
23	Total Capital Assets			68,890,564	50,680,624
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			50,680,624
37	Total Long-Term Liabilities				50,680,624
38	Reserved Fund Balance	714	125,267		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			68,890,564	
41	Total Liabilities and Fund Balance		125,267	68,890,564	50,680,624
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		125,267		
54	Total Capital Assets District with Student Activity Funds			68,890,564	50,680,624
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				50,680,624
59	Reserved Fund Balance District with Student Activity Funds	714	125,267		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			68,890,564	
62	Total Liabilities and Fund Balance District with Student Activity Funds		125,267	68,890,564	50,680,624

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
4	LOCAL SOURCES	1000	12,404,101	2,358,415	4,890,330	752,415	729,743	33,909	421,552	1,890,809
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	2,864,687	0	0	244,270	0	0	0	0
7	FEDERAL SOURCES	4000	2,083,122	123,545	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,351,910	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809
9	Receipts/Revenues for "On Behalf" Payments ²	3998	4,914,788							
10	Total Receipts/Revenues		22,266,698	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	10,452,517				165,239			807,711
13	Support Services	2000	4,845,105	2,229,686		1,032,183	406,134	4,963,531		1,078,236
14	Community Services	3000	21,262	0		0	0			0
15	Payments to Other Districts & Governmental Units	4000	742,778	0	0	0	0	0		0
16	Debt Service	5000	0	0	5,230,646	0	0			0
17	Total Direct Disbursements/Expenditures		16,061,662	2,229,686	5,230,646	1,032,183	571,373	4,963,531		1,885,947
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,914,788	0	0	0	0	0		0
19	Total Disbursements/Expenditures		20,976,450	2,229,686	5,230,646	1,032,183	571,373	4,963,531		1,885,947
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,290,248	252,274	(340,316)	(35,498)	158,370	(4,929,622)	421,552	4,862
21	OTHER SOURCES/USES OF FUNDS									
22	OTHER SOURCES OF FUNDS (7000)									
23	PERMANENT TRANSFER FROM VARIOUS FUNDS									
24	Abolishment of the Working Cash Fund ¹²	7110								
25	Abatement of the Working Cash Fund ¹²	7110	1,334,958	889,972						
26	Transfer of Working Cash Fund Interest	7120	90,000							
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170								
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210						5,904,687	6,090,313	
34	Premium on Bonds Sold	7220						562,466	578,721	
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets ⁶	7300								
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			206,060					
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990	267,171							
44	Total Other Sources of Funds		1,692,129	889,972	206,060	0	0	6,467,153	6,669,034	0
45	OTHER USES OF FUNDS (8000)									

The notes are an integral part of these financial statements

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

1	A	B	C	D	E	F	G	H	I	J
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,224,930	
48	Transfer of Working Cash Fund Interest ¹²	8120							90,000	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	206,060							
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420								
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430								
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440								
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510								
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520								
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530								
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990						66,705	67,377	
76	Total Other Uses of Funds		206,060	0	0	0	0	66,705	2,382,307	0
77	Total Other Sources/Uses of Funds		1,486,069	889,972	206,060	0	0	6,400,448	4,286,727	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		2,776,317	1,142,246	(134,256)	(35,498)	158,370	1,470,826	4,708,279	4,862
79	Fund Balances without Student Activity Funds - July 1, 2022		4,932,862	1,539,358	360,650	1,214,326	371,602	0	2,224,488	54,471
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances without Student Activity Funds - June 30, 2023		7,709,179	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333
84										
85	Student Activity Fund Balance - July 1, 2022		333,596							
86	RECEIPTS/REVENUES -Student Activity Funds									
87	Total Student Activity Direct Receipts/Revenues	1799	475,341							
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds									
89	Total Student Activity Disbursements/Expenditures	1999	386,086							
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		89,255							
91	Student Activity Fund Balance - June 30, 2023		422,851							

The notes are an integral part of these financial statements

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
92	RECEIPTS/REVENUES (with Student Activity Funds)									
93	LOCAL SOURCES	1000	12,879,442	2,358,415	4,890,330	752,415	729,743	33,909	421,552	1,890,809
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	2,864,687	0	0	244,270	0	0	0	0
96	FEDERAL SOURCES	4000	2,083,122	123,545	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		17,827,251	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809
98	Receipts/Revenues for "On Behalf" Payments ²	3998	4,914,788	0	0	0	0	0	0	0
99	Total Receipts/Revenues		22,742,039	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)									
101	Instruction	1000	10,838,603				165,239			807,711
102	Support Services	2000	4,845,105	2,229,686		1,032,183	406,134	4,963,531		1,078,236
103	Community Services	3000	21,262	0		0	0			
104	Payments to Other Districts & Governmental Units	4000	742,778	0	0	0	0	0		0
105	Debt Service	5000	0	0	5,230,646	0	0			0
106	Total Direct Disbursements/Expenditures		16,447,748	2,229,686	5,230,646	1,032,183	571,373	4,963,531		1,885,947
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,914,788	0	0	0	0	0		0
108	Total Disbursements/Expenditures		21,362,536	2,229,686	5,230,646	1,032,183	571,373	4,963,531		1,885,947
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,379,503	252,274	(340,316)	(35,498)	158,370	(4,929,622)	421,552	4,862
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)									
111	OTHER SOURCES OF FUNDS (7000)									
112	Total Other Sources of Funds		1,692,129	889,972	206,060	0	0	6,467,153	6,669,034	0
113	OTHER USES OF FUNDS (8000)									
114	Total Other Uses of Funds		206,060	0	0	0	0	66,705	2,382,307	0
115	Total Other Sources/Uses of Funds		1,486,069	889,972	206,060	0	0	6,400,448	4,286,727	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		8,132,030	2,681,604	226,394	1,178,828	529,972	1,470,826	6,932,767	59,333

The notes are an integral part of these financial statements

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

1	A	B	K (90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
3	RECEIPTS/REVENUES		
4	LOCAL SOURCES	1000	350,273
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
6	STATE SOURCES	3000	50,000
7	FEDERAL SOURCES	4000	0
8	Total Direct Receipts/Revenues		400,273
9	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	
10	Total Receipts/Revenues		400,273
11	DISBURSEMENTS/EXPENDITURES		
12	Instruction	1000	
13	Support Services	2000	1,060,218
14	Community Services	3000	
15	Payments to Other Districts & Governmental Units	4000	0
16	Debt Service	5000	0
17	Total Direct Disbursements/Expenditures		1,060,218
18	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
19	Total Disbursements/Expenditures		1,060,218
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(659,945)
21	OTHER SOURCES/USES OF FUNDS		
22	OTHER SOURCES OF FUNDS (7000)		
23	PERMANENT TRANSFER FROM VARIOUS FUNDS		
24	Abolishment of the Working Cash Fund ¹²	7110	
25	Abatement of the Working Cash Fund ¹²	7110	
26	Transfer of Working Cash Fund Interest	7120	
27	Transfer Among Funds	7130	
28	Transfer of Interest	7140	
29	Transfer from Capital Project Fund to O&M Fund	7150	
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160	
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170	
32	SALE OF BONDS (7200)		
33	Principal on Bonds Sold	7210	
34	Premium on Bonds Sold	7220	
35	Accrued Interest on Bonds Sold	7230	
36	Sale or Compensation for Fixed Assets ⁶	7300	
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400	
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500	
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600	
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700	
41	Transfer to Capital Projects Fund	7800	
42	ISBE Loan Proceeds	7900	
43	Other Sources Not Classified Elsewhere	7990	
44	Total Other Sources of Funds		0
45	OTHER USES OF FUNDS (8000)		

The notes are an integral part of these financial statements

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

1	A	B	K (90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)		
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110	
48	Transfer of Working Cash Fund Interest ¹²	8120	
49	Transfer Among Funds	8130	
50	Transfer of Interest	8140	
51	Transfer from Capital Project Fund to O&M Fund	8150	
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160	0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170	0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	
70	Taxes Transferred to Pay for Capital Projects	8810	
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	
72	Other Revenues Pledged to Pay for Capital Projects	8830	
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	
75	Other Uses Not Classified Elsewhere	8990	
76	Total Other Uses of Funds		0
77	Total Other Sources/Uses of Funds		0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(659,945)
79	Fund Balances without Student Activity Funds - July 1, 2022		1,609,300
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		
81	Fund Balances without Student Activity Funds - June 30, 2023		949,355
84			
85	Student Activity Fund Balance - July 1, 2022		
86	RECEIPTS/REVENUES -Student Activity Funds		
87	Total Student Activity Direct Receipts/Revenues	1799	
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds		
89	Total Student Activity Disbursements/Expenditures	1999	
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		
91	Student Activity Fund Balance - June 30, 2023		

The notes are an integral part of these financial statements

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

1	A	B	K (90)
2	Description (Enter Whole Dollars)	Acct #	Fire Prevention & Safety
92			
93	RECEIPTS/REVENUES (with Student Activity Funds)		
94	LOCAL SOURCES	1000	350,273
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	
96	STATE SOURCES	3000	50,000
97	FEDERAL SOURCES	4000	0
98	Total Direct Receipts/Revenues		400,273
99	<i>Receipts/Revenues for "On Behalf" Payments ²</i>	3998	0
100	Total Receipts/Revenues		400,273
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)		
102	Instruction	1000	
103	Support Services	2000	1,060,218
104	Community Services	3000	
105	Payments to Other Districts & Governmental Units	4000	0
106	Debt Service	5000	0
107	Total Direct Disbursements/Expenditures		1,060,218
108	<i>Disbursements/Expenditures for "On Behalf" Payments ²</i>	4180	0
109	Total Disbursements/Expenditures		1,060,218
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(659,945)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)		
112	OTHER SOURCES OF FUNDS (7000)		
113	Total Other Sources of Funds		0
114	OTHER USES OF FUNDS (8000)		
115	Total Other Uses of Funds		0
116	Total Other Sources/Uses of Funds		0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		949,355

The notes are an integral part of these financial statements

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		5,529,357	1,502,495	4,314,800	721,196	273,334		300,500	1,877,156	300,500
6	Leasing Purposes Levy ⁸	1130	300,500								
7	Special Education Purposes Levy	1140	120,199								
8	FICA/Medicare Only Purposes Levies	1150					336,018				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		5,950,056	1,502,495	4,314,800	721,196	609,352	0	300,500	1,877,156	300,500
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,710,333	628,507			81,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,710,333	628,507	0	0	81,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312	16,732								
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		16,732								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				240					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					240					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	148,443	54,064	29,442	31,561	13,207	22,855	128,671	15,403	22,669
66	Gain or Loss on Sale of Investments	1520	4,597	2,204	(1,087)	(582)	(470)	11,054	(7,619)	(1,750)	908
67	Total Earnings on Investments		153,040	56,268	28,355	30,979	12,737	33,909	121,052	13,653	23,577
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	436,466								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	454								
75	Total Food Service		436,920								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	54,870								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	37,709								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	910								
82	Student Activity Funds Revenues	1799	475,341								
83	Total District/School Activity Income (without Student Activity Funds)		93,489	0							
84	Total District/School Activity Income (with Student Activity Funds)		568,830								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	118,438								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	645								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		119,083								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		23,035							
98	Contributions and Donations from Private Sources	1920	500,853	30,000							
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	1,107,516	107,162							
101	Refund of Prior Years' Expenditures	1950	19,773	2,027							26,196
102	Payments of Surplus Moneys from TIF Districts	1960	208,030		547,175		512				
103	Drivers' Education Fees	1970	26,575								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991					26,142				
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	57,863								
109	Other Local Revenues (Describe & Itemize)	1999	3,838	8,921							
110	Total Other Revenue from Local Sources		1,924,448	171,145	547,175	0	26,654	0	0	0	26,196
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,404,101	2,358,415	4,890,330	752,415	729,743	33,909	421,552	1,890,809	350,273
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,879,442								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	2,571,232								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		2,571,232	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	112,918								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	74,426								
131	Special Education - Orphanage - Summer Individual	3130	5,805								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		193,149	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	626								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	44,665								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				25,702					
155	Transportation - Special Education	3510				218,568					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		244,270	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	53,984								
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									50,000
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,031								
171	Total Restricted Grants-In-Aid		293,455	0	0	244,270	0	0	0	0	50,000
172	Total Receipts from State Sources	3000	2,864,687	0	0	244,270	0	0	0	0	50,000
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	171,624								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	15,238								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		186,862				0				
201	TITLE I										
202	Title I - Low Income	4300	310,742								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		310,742	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	17,877								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		17,877	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	399,433								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		399,433	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	8,794								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	44,470								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	76,391								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	77,516								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	961,037	123,545							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		2,083,122	123,545	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	2,083,122	123,545	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,351,910	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809	400,273
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		17,827,251	2,481,960	4,890,330	996,685	729,743	33,909	421,552	1,890,809	400,273

**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
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,414,137	1,111,249	64,180	212,979	307,999	10,537			5,121,081	5,258,438
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,172,685	316,374	56,929	13,854	680				1,560,522	1,628,159
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	180,484	53,760		1,576	3,428				239,248	228,968
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	1,220,475	280,838	2,554	80,907	371,955	3,200			1,959,929	2,043,524
14	Interscholastic Programs	1500	544,850	60,834	88,749	63,106	8,608	38,549			804,696	830,372
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	168,040	50,393	6,791	3,695		19,261			248,180	251,690
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	52,211	19,012							71,223	82,643
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						447,638			447,638	430,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						386,086			386,086	530,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	6,752,882	1,892,460	219,203	376,117	692,670	519,185	0	0	10,452,517	10,753,794
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	6,752,882	1,892,460	219,203	376,117	692,670	905,271	0	0	10,838,603	11,283,794
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	204,431	74,774		1,728		50			280,983	275,971
39	Guidance Services	2120	447,454	167,837	3,344	1,713		179			620,527	628,982
40	Health Services	2130	89,469	18,207	168	1,107		90			109,041	134,302
41	Psychological Services	2140	89,651	25,046		176					114,873	115,273
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	123,535	59,899	7,792	8,457					199,683	300,303
44	Total Support Services - Pupils	2100	954,540	345,763	11,304	13,181	0	319	0	0	1,325,107	1,454,831
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	632	153	326,155	416					327,356	86,893
47	Educational Media Services	2220	86,219	24,725		18,771					129,715	137,645
48	Assessment & Testing	2230			33,397						33,397	33,397
49	Total Support Services - Instructional Staff	2200	86,851	24,878	359,552	19,187	0	0	0	0	490,468	257,935
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	100,800	17,662	190,682	3,439		51,711			364,294	363,566
52	Executive Administration Services	2320	161,038	41,947	6,046	430		5,821			215,282	220,242
53	Special Area Administration Services	2330	71,959	23,793							95,752	94,798
54	Tort Immunity Services	2361, 2365									0	

The notes are an integral part of these financial statements

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
55	Total Support Services - General Administration	2300	333,797	83,402	196,728	3,869	0	57,532	0	0	675,328	678,606
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	293,616	63,181	4,640	13,883		3,778			379,098	364,013
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	293,616	63,181	4,640	13,883	0	3,778	0	0	379,098	364,013
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	112,157	5,714				1,775			119,646	117,094
62	Fiscal Services	2520	107,395	6,125				1,200			114,720	104,620
63	Operation & Maintenance of Plant Services	2540									0	
64	Pupil Transportation Services	2550			26,412	3,600	216,763				246,775	463,908
65	Food Services	2560	164,820	32,304	10,674	344,368	21,286	1,335			574,787	583,997
66	Internal Services	2570	30,026	1,456	5,955	20,224					57,661	43,315
67	Total Support Services - Business	2500	414,398	45,599	43,041	368,192	238,049	4,310	0	0	1,113,589	1,312,934
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620	210,097	53,856							263,953	234,373
71	Information Services	2630	68,774	16,971	27,068	12,609	3,132	454			129,008	124,954
72	Staff Services	2640		1,240							1,240	1,400
73	Data Processing Services	2660	43,862	7,696		1,813					53,371	46,729
74	Total Support Services - Central	2600	322,733	79,763	27,068	14,422	3,132	454	0	0	447,572	407,456
75	Other Support Services (Describe & Itemize)	2900	212,601	32,149	106,371	15,690	47,132				413,943	467,416
76	Total Support Services	2000	2,618,536	674,735	748,704	448,424	288,313	66,393	0	0	4,845,105	4,943,191
77	COMMUNITY SERVICES (ED)	3000				21,262					21,262	20,873
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			186,205						186,205	211,460
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			186,205			0			186,205	211,460
87	Payments for Regular Programs - Tuition	4210						11,812			11,812	20,000
88	Payments for Special Education Programs - Tuition	4220						133,947			133,947	131,223
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						410,486			410,486	400,000
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						556,245			556,245	551,223
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390						328			328	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			328			328	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			186,205			556,573			742,778	762,683
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

The notes are an integral part of these financial statements

**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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										45,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		9,371,418	2,567,195	1,154,112	845,803	980,983	1,142,151	0	0	16,061,662	16,525,541
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		9,371,418	2,567,195	1,154,112	845,803	980,983	1,528,237	0	0	16,447,748	17,055,541
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,290,248	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,379,503	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			152,550		53,738				206,288	335,400
128	Operation & Maintenance of Plant Services	2540	709,615	151,370	363,156	589,709	208,912	636			2,023,398	2,557,800
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	709,615	151,370	515,706	589,709	262,650	636	0	0	2,229,686	2,893,200
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	709,615	151,370	515,706	589,709	262,650	636	0	0	2,229,686	2,893,200
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										20,000
155	Total Direct Disbursements/Expenditures		709,615	151,370	515,706	589,709	262,650	636	0	0	2,229,686	2,913,200

The notes are an integral part of these financial statements

**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
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										252,274	

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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,687,358			1,687,358	1,682,102
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						3,540,788			3,540,788	3,546,062
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,500			2,500	2,500
176	Total Debt Services	5000						5,230,646			5,230,646	5,230,664
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures							5,230,646			5,230,646	5,230,664
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(340,316)	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	36,929	8,177	971,008	16,069					1,032,183	1,036,414
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	36,929	8,177	971,008	16,069	0	0	0	0	1,032,183	1,036,414
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										14,718
214	Total Disbursements/ Expenditures		36,929	8,177	971,008	16,069	0	0	0	0	1,032,183	1,051,132
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,498)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		61,468							61,468	66,100
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		46,527							46,527	78,176
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		27,999							27,999	26,606
227	Interscholastic Programs	1500		26,403							26,403	25,921
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		2,817							2,817	2,969
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		25							25	
233	Total Instruction	1000		165,239							165,239	199,772
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		9,795							9,795	9,182
237	Guidance Services	2120		10,524							10,524	11,264
238	Health Services	2130		9,491							9,491	9,467
239	Psychological Services	2140		1,319							1,319	1,450
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		43,213							43,213	63,341
242	Total Support Services - Pupils	2100		74,342							74,342	94,704
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		4,129							4,129	4,791
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		4,129							4,129	4,791
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		20,575							20,575	26,621
250	Executive Administration Services	2320		2,916							2,916	3,050
251	Special Area Administration Services	2330		1,161							1,161	1,529
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		24,652							24,652	31,200
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

**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
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
256	Office of the Principal Services	2410		12,950							12,950	12,634
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		12,950							12,950	12,634
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		19,207							19,207	19,196
261	Fiscal Services	2520		18,534							18,534	20,174
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		145,818							145,818	151,521
264	Pupil Transportation Services	2550		2,272							2,272	2,152
265	Food Services	2560		33,244							33,244	34,441
266	Internal Services	2570		5,171							5,171	8,558
267	Total Support Services - Business	2500		224,246							224,246	236,042
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620		7,203							7,203	7,381
271	Information Services	2630		11,949							11,949	12,305
272	Staff Services	2640									0	
273	Data Processing Services	2660		7,415							7,415	7,375
274	Total Support Services - Central	2600		26,567							26,567	27,061
275	Other Support Services (Describe & Itemize)	2900		39,248							39,248	39,240
276	Total Support Services	2000		406,134							406,134	445,672
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										5,000
292	Total Disbursements/Expenditures			571,373				0			571,373	650,444
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										158,370	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			4,963,531						4,963,531	5,586,855
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	4,963,531	0	0	0	0	0	4,963,531	5,586,855
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0

The notes are an integral part of these financial statements

**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
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	4,963,531	0	0	0	0	0	4,963,531	5,586,855
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,929,622)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	558,891								558,891	563,249
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	150,895								150,895	154,627
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	66,972								66,972	67,253
325	Interscholastic Programs	1500	10,626								10,626	10,626
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	20,327								20,327	20,437
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	807,711	0	0	0	0	0	0	0	807,711	816,192
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	38,469								38,469	34,366
348	Guidance Services	2120	9,711								9,711	9,765
349	Health Services	2130	9,179								9,179	9,215
350	Psychological Services	2140	988								988	991
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	147,325								147,325	119,451
353	Total Support Services - Pupil	2100	205,672	0	0	0	0	0	0	0	205,672	173,788
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	22,064								22,064	21,959
361	Executive Administration Services	2320	22,586								22,586	22,574

The notes are an integral part of these financial statements

**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
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
362	Special Area Administration Services	2330	23,986								23,986	23,986
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			460,130	22,111	55,918	250			538,409	567,250
365	Total Support Services - General Administration	2300	68,636	0	460,130	22,111	55,918	250	0	0	607,045	635,769
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	64,536								64,536	57,780
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	64,536	0	0	0	0	0	0	0	64,536	57,780
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	146,574								146,574	147,230
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	35,394								35,394	36,399
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	181,968	0	0	0	0	0	0	0	181,968	183,629
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630	1,619								1,619	1,619
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	1,619	0	0	0	0	0	0	0	1,619	1,619
386	Other Support Services (Describe & Itemize)	2900	17,396								17,396	17,396
387	Total Support Services	2000	539,827	0	460,130	22,111	55,918	250	0	0	1,078,236	1,069,981
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										

The notes are an integral part of these financial statements

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		1,347,538	0	460,130	22,111	55,918	250	0	0	1,885,947	1,886,173
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										4,862	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530			1,060,218						1,060,218	1,750,000
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	1,060,218	0	0	0	0	0	1,060,218	1,750,000
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	1,060,218	0	0	0	0	0	1,060,218	1,750,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
451											0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	1,060,218	0	0	0	0	0	1,060,218	1,750,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(659,945)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	5,529,357		5,529,357	5,856,363
5	Operations & Maintenance	1,502,495		1,502,495	1,591,403	1,591,403
6	Debt Services **	4,314,800		4,314,800	4,410,287	4,410,287
7	Transportation	721,196		721,196	763,873	763,873
8	Municipal Retirement	273,334		273,334	292,118	292,118
9	Capital Improvements	0		0		0
10	Working Cash	300,500		300,500	318,281	318,281
11	Tort Immunity	1,877,156		1,877,156	2,006,186	2,006,186
12	Fire Prevention & Safety	300,500		300,500	318,281	318,281
13	Leasing Levy	300,500		300,500	318,281	318,281
14	Special Education	120,199		120,199	127,312	127,312
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	336,018		336,018	359,147	359,147
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	15,576,055	0	15,576,055	16,361,532	16,361,532
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31	Technology Lease- BB Community Leasing	08/01/19	305,500	7	78,348			78,348	0	
32	Technology Lease- American Capital Financial Services	05/30/21	126,129	7	40,893			40,893	0	
33	Technology Lease- BB Community Leasing	07/12/22	127,024	7		127,024		33,187	93,837	93,837
34	Technology Lease- American Capital Financial Services	09/01/22	104,325	7		104,325		36,419	67,906	67,906
35	Technology Lease- Goldstar Learning	07/15/22	35,822	7		35,822		11,941	23,881	23,881
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			698,800		119,241	267,171	0	200,788	185,624	185,624
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	General Obligation School Bonds, Series 2016	12/28/16	9,760,000	2	7,975,000			415,000	7,560,000	7,333,606
47	General Obligation School Bonds, Series 2017	02/21/17	26,195,000	2	21,840,000			1,030,000	20,810,000	20,810,000
48	General Obligation School Bonds, Series 2019	04/11/19	3,675,000	2	1,380,000			1,380,000	0	
49	General Obligation School Bonds, Series 2020	03/10/20	9,315,000	2	9,315,000				9,315,000	9,315,000
50	Alternate Revenue Refunding Bonds, Series 2020A	07/21/20	990,000	8 & 3	425,000			425,000	0	
51	Alternate Revenue Bonds, Series 2020B	07/21/20	835,000	8	905,000			90,000	815,000	815,000
52	General Obligation School Bonds, Series 2023A	02/07/23	9,690,000	2		9,690,000			9,690,000	9,690,000
53	General Obligation School Bonds, Series 2023B	02/07/23	2,305,000	2		2,305,000			2,305,000	2,305,000
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			63,463,800		41,959,241	12,262,171	0	3,540,788	50,680,624	50,454,230
66	• Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other	GASB 87 Leases		10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other	Alternate Revenue Bond		11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2022										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,877,156	120,199			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	13,653				
7	Drivers' Education Fees					10-1970					26,575
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					44,665
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						1,890,809	120,199	0	0	71,240
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		120,199			71,240
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	1,885,947				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						1,885,947	120,199	0	0	71,240
24	Ending Cash Basis Fund Balance as of June 30, 2023						4,862	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	4,862	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	1,885,947				
32						Total Reserve Remaining:	4,862				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						225,978				
39	Risk Management and Claims Service						160,504				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,347,537				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						21,933				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						129,995				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	865									865
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	2,542									2,542
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	21,675									21,675
39	Total Revenue Section B		761,727	123,545		0	0	0			0	885,272

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	961,037	123,545		0	0	0			0	1,084,582
42	Total Other Federal Revenue from Revenue Tab	4998	961,037	123,545		0	0	0			0	1,084,582
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:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
52	FUNCTION									
53	1. List the total expenditures for the Functions 1000 and 2000 below									
54	INSTRUCTION Total Expenditures									0
55	SUPPORT SERVICES Total Expenditures									0
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
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

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
--	--	-------	-------	-------	-------	-------	-------	-------	-------	-------

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

	A	B	C	D	E	F	G	H	I	J	K	L
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
264	Expenditure Section M:											
265	-----DISBURSEMENTS-----											
266	Other ARP Expenditures (not accounted for above)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
267			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
282												
283	Expenditure Section N:											
284	-----DISBURSEMENTS-----											
285	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
286			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
287	FUNCTION											
288	INSTRUCTION	1000	130,598	30,235	22,662	2,200	5,328	0	0			191,023
289	SUPPORT SERVICES	2000	445,463	104,931	280,807	59,545	108,051	0	0			998,797
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	77,394	58,243	108,051	0	0			243,688
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total	1,189,820
294												
295	Expenditure Section O:											
296	-----DISBURSEMENTS-----											
297	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
298			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	1,335	5,328		0		6,663

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 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
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	1,403,022	54,076		1,457,098						1,457,098
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	74,930,410	823,197		75,753,607	50	16,877,533	1,419,958		18,297,491	57,456,116
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	3,350,033	6,963		3,356,996	20	1,200,913	160,138		1,361,051	1,995,945
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	5,022,582	381,692		5,404,274	10	2,639,115	539,727		3,178,842	2,225,432
13	5 Yr Schedule	252	354,142	222,588		576,730	5	306,476	42,897		349,373	227,357
14	3 Yr Schedule	253	1,912			1,912	3	573	191		764	1,148
15	Construction in Progress	260		5,527,468		5,527,468	--					5,527,468
16	Total Capital Assets	200	85,062,101	7,015,984	0	92,078,085		21,024,610	2,162,911	0	23,187,521	68,890,564
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								2,162,911			

	A	B	C	D	E	F	(H)
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	16,061,662	
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,229,686	
10	DS	Expenditures 16-24, L178		Total Expenditures		5,230,646	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,032,183	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		571,373	
13	TORT	Expenditures 16-24, L422		Total Expenditures		1,885,947	
14				Total Expenditures	\$	27,011,497	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0	
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		447,638	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		21,262	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		742,778	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		980,983	
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		262,650	
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		3,540,788	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		0	
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		55,918	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	

	A	B	C	D	E	F	(H)
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 240	
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		436,920	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		93,489	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		118,438	
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)		645	
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		23,035	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		1,214,678	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		26,142	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		57,863	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		193,149	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		626	
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		44,665	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		244,270	
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		53,984	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,031	
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		186,862	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		310,742	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		17,877	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		399,433	
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 #	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0 #	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		8,794	
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		44,470	
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		76,391 #	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		77,516	
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)		1,084,582	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(199,310)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		436,351	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		5,410	
195							
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	4,958,293	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		16,001,187	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		2,162,911	
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		18,164,098	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		998.61	
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		18,189.38 #	
202							#
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 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.						

Sci

Current Year Payment on

Please do not remove and reinsert this tab from the workbook or print it.

This schedule is to calculate the amount allowed on contracts obligated by the state for non-salary contracts. Do not include contracts for Capital Outlay (500) or Non-Federal (501).

To determine the applicable contracts

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 Checklist".
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.



Column A, B, C, D below must be completed for each contract. Enter Column B without dashes. Column (E) and (F) are calculated automatically based on the information provided in columns A, B, C, and D. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate (tab 41) for Program Year 2025.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>
ED Spec Ed Private tuition	10-1000-600
ED Spec Ed Private tuition	10-1000-600
ED Spec Ed Private tuition	10-1000-600
ED Spec Ed Private tuition	10-1000-600
ED Instruction Purchase Service	10-1000-300
TRANSP-Transportation Services- Purchased Svc	40-2550-300
TORT Umbrella Insurance	80-2300-300
Total	

Contracts For Indirect Cost Rate Computation

Do not paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

Enter only the contracts for the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

For this schedule, they must meet ALL three qualifications below:

1. The contract must be a "Sub-agreement for Services" (see "Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services)).



[Indirect Cost Rate Plan](#)

2. The contract must be a "Purchase of Services" (see "Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services)).

3. The contract must be a "Purchase of Services" (see "Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services)).

Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost

Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
CORE Academy	25,809	25,000	809
Camelot Education	37,651	25,000	12,651
Lighted Way Association	169,526	25,000	144,526
Baby Fold	209,924	25,000	184,924
Marco, Inc.	49,259	25,000	24,259
Johannes Bus Service	945,487	25,000	920,487
Prairie State Insur Coop	225,978	25,000	200,978
		0	0
		0	0
	1,663,634	0	1,488,634

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
					20,501			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		10,732,797		10,732,797		
20	Support Services:							
21	Pupil	2100		1,605,121		1,605,121		
22	Instructional Staff	2200		494,597		494,597		
23	General Admin.	2300		1,251,107		1,251,107		
24	School Admin	2400		456,584		456,584		
25	Business:							
26	Direction of Business Spt. Srv.	2510	138,853	0	138,853	0		
27	Fiscal Services	2520	133,254	0	133,254	0		
28	Oper. & Maint. Plant Services	2540		2,106,878	2,106,878	0		
29	Pupil Transportation	2550		1,064,467		1,064,467		
30	Food Services	2560		622,139		622,139		
31	Internal Services	2570	62,832	0	62,832	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		271,156		271,156		
35	Information Services	2630		139,444		139,444		
36	Staff Services	2640	1,240	0	1,240	0		
37	Data Processing Services	2660	60,786	0	60,786	0		
38	Other:	2900		423,455		423,455		
39	Community Services	3000		21,262		21,262		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
				(1,488,634)		(1,488,634)		
41	Total		396,965	17,700,373	2,503,843	15,593,495		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	396,965	Total Indirect Costs:	2,503,843		
44			Total Direct Costs:	17,700,373	Total Direct Costs:	15,593,495		

	A	B	C	D	E
1	REPORT ON SHARED SERVICES OR OUTSOURCING				
2	School Code, Section 17-1.1 (<i>Public Act 99-508</i>)				
3	Fiscal Year Ending June 30, 2023				
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.				
6	La Salle-Peru Twp HSD 120				
7	35050120017				
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing		X	X	
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development		X	X	
25	Shared Personnel				
26	Special Education Cooperatives		X	X	
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation		X	X	
31	Vocational Education Cooperatives		X	X	
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>				
36					
37					
38					
40	<i>Additional space for Column (E) - Name of LEA :</i>				
41					
42					
43					

	F
1	DURCING
2	(7-0357)
3	
4	
5	
6	35-050-1200-1/_AFR22 La Salle-Peru Iwp HSD 120
7	
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	
10	(Limit text to 200 characters, for additional space use line 33 and 38)
11	
12	
13	
14	
15	Constellation Newenergy
16	
17	
18	
19	
20	
21	
22	
23	
24	Peru, LaSalle, Oglesby, Dimmick, Deer Park, Tonica, Waltham
25	
26	LEASE
27	
28	
29	
30	Johannes Bus Service, Inc
31	Area Career Center
32	
33	
34	
35	
36	
37	
38	
40	
41	
42	
43	

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

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

School District Name: La Salle-Peru Twp HSD 120
 RCDT Number: 35050120017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	215,282		22,586	237,868	228,167		23,138	251,305
2. Special Area Administration Services	2330	95,752		23,986	119,738	61,252		61,369	122,621
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	119,646	0	0	119,646	123,635			123,635
5. Internal Services	2570	57,661		0	57,661	44,662			44,662
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		488,341	0	46,572	534,913	457,716	0	84,507	542,223
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									1%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. 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.

<u>ACCT.</u>	<u>PAGE</u>	<u>LINE #</u>	<u>DESCRIPTION</u>
1690.	11	74	Food rebates
1790.	11	81	Othere district revenue
1829.	12	93	Lost/damaged books
1993.	12	108	Retiree insurance payments
1999.	12	109	Miscellaneous revenues and refunds and a contribution from an activity account
3999.	13	170	Library grant
4998.	15	267	ESSER programs and STEP
2190.	16	43	Security and detention salaries/benefits and graduation supplies
2900.	17	75	Technology services
5400.	19	175	Bond service fees
2190.	20	241	Security and detention
2900.	21	275	Technology services
2190.	22	352	Security and detention
	Audit check	74	Leases issued in Fund 10 account 7990 not calculated in this formula

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<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>					
3	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.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- 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.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <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	17,351,910	2,481,960	996,685	421,552	21,252,107
9	Direct Expenditures	16,061,662	2,229,686	1,032,183		19,323,531
10	Difference	1,290,248	252,274	(35,498)	421,552	1,928,576
11	Fund Balance - June 30, 2023	7,709,179	2,681,604	1,178,828	6,932,767	18,502,378
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 35050120017
School District/Joint Agreement Name: La Salle-Peru Twp HSD 120
Auditor Name: WILLIAM NEWKIRK
License #: 066-004656 License Expiration Date (below): 11/30/2024
35-050-1200-17_AFR22 La Salle-Peru Twp HSD 120

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
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.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
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
3. Page 3: Financial Information must be completed.	
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
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
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
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
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
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
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
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
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
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
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
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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 with 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 or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)

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