

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

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 06016098002		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: GASSENSMITH & MICHALESKO, LTD.	
County Name: COOK				Name of Audit Manager: JOHN MICHALESKO	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Berwyn North SD 98		<u>Filing Status:</u>		Address: 323 SPRINGFIELD AVE	
Address: 6633 W 16TH STREET		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: JOLIET State: IL Zip Code: 60435	
City: BERWYN		Annual Financial Report (AFR) Instructions		Phone Number: 815-744-6200 Fax Number: 815-744-3822	
Email Address:		0		IL License Number (9 digit): 065.033820 Expiration Date: 9/30/2024	
Zip Code: 60402				Email Address: JOHN@GASSENSMITH.COM	
<u>Annual Financial Report</u>		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): DR. MICHELLE SMITH		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/23-version1)

06-016-0980-02_AFR22 Berwyn North SD 98

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 \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY22 AFR (ISBE FORM 50-35), FY22 Annual Statement of Affairs (ISBE Form 50-37) and FY23 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 2/12/1995 (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2023
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:

GASSESMITH & MICHALESKO, LTD.

 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):					293,464,235						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.020126			+ 0.005500			+ 0.002968			= 0.028590			0.000000		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	46,834,966			48,148,293			(1,313,327)			60,201,656					
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	Other			Total											
25	0			0											
26	** The numbers shown are the sum of entries on page 26.														
27															
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,						20,249,032								
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			0								
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															
66															

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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: Berwyn North SD 98															
8	District Code: 06016098002															
9	County Name: COOK															
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 60,201,656.00 Ratio 1.285 Score 4															
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35															
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 46,834,966.00 Value 1.40															
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00															
16	2. Expenditures to Revenue Ratio:															
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 48,148,293.00 Ratio 1.028 Score 3															
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0															
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 46,834,966.00 Weight 0.35															
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00															
21	Possible Adjustment: Value 1.05															
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 57,625,820.00 Days 430.86 Score 4															
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 133,745.26 Weight 0.10															
26	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 0.00 Percent 100.00 Score 4															
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 7,131,621.11 Weight 0.10															
30	Value 0.40															
31	5. Percent of Long-Term Debt Margin Remaining:															
32	Long-Term Debt Outstanding (P3, Cell H38) Total 0.00 Percent 100.00 Score 4															
33	Total Long-Term Debt Allowed (P3, Cell H32) Weight 20,249,032.22 Weight 0.10															
34	Value 0.40															
35																
36	Total Profile Score: 3.65 *															
37																
38	Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>															
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
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		52,144,021	3,151,040	2,376	1,939,793	1,367,567		390,966	386,006	133,354
5	Investments	120									
6	Taxes Receivable	130	3,078,775	802,556		433,078	746,873			179,712	8,440
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	2,406,079								
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180		50,411		13,326				40,339	
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		57,628,875	4,004,007	2,376	2,386,197	2,114,440	0	390,966	606,057	141,794
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	64,319	2,623		29,963					
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	2,915,596	775,808		420,080	724,456			174,319	8,189
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		2,979,915	778,431	0	450,043	724,456	0	0	174,319	8,189
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	54,648,960	3,225,576	2,376	1,936,154	1,389,984		390,966	431,738	133,605
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		57,628,875	4,004,007	2,376	2,386,197	2,114,440	0	390,966	606,057	141,794
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	86,914								
46	Total Student Activity Current Assets For Student Activity Funds		86,914								
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	86,914								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		86,914								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		57,715,789	4,004,007	2,376	2,386,197	2,114,440	0	390,966	606,057	141,794
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		2,979,915	778,431	0	450,043	724,456	0	0	174,319	8,189
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	86,914	0	0	0	0		0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	54,648,960	3,225,576	2,376	1,936,154	1,389,984		390,966	431,738	133,605
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		57,715,789	4,004,007	2,376	2,386,197	2,114,440	0	390,966	606,057	141,794

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)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
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		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		255,810	
17	Building & Building Improvements	230		48,703,921	
18	Site Improvements & Infrastructure	240		606,699	
19	Capitalized Equipment	250		4,370,639	
20	Construction in Progress	260		5,708,039	
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			0
23	Total Capital Assets			59,645,108	0
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			0
37	Total Long-Term Liabilities				0
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			59,645,108	
41	Total Liabilities and Fund Balance		0	59,645,108	0
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			59,645,108	0
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				0
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			59,645,108	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	59,645,108	0

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
4 LOCAL SOURCES	1000	6,410,580	1,626,666	16	831,227	1,509,538	0	5,619	323,497	17,138
5 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6 STATE SOURCES	3000	23,993,448	5,506,387	0	777,334	0	0	0	0	0
7 FEDERAL SOURCES	4000	4,986,628	2,677,078	0	19,999	3,208	0	0	0	0
8 Total Direct Receipts/Revenues		35,390,656	9,810,131	16	1,628,560	1,512,746	0	5,619	323,497	17,138
9 Receipts/Revenues for "On Behalf" Payments ²	3998	11,030,410								
10 Total Receipts/Revenues		46,421,066	9,810,131	16	1,628,560	1,512,746	0	5,619	323,497	17,138
DISBURSEMENTS/EXPENDITURES										
12 Instruction	1000	24,826,985				590,028			7,853	
13 Support Services	2000	10,374,556	10,620,726		1,627,949	622,977	0		309,688	5,817
14 Community Services	3000	407,525	0		0	13,155			0	
15 Payments to Other Districts & Governmental Units	4000	290,552	0	0	0	0	0		0	0
16 Debt Service	5000	0	0	0	0	0			0	0
17 Total Direct Disbursements/Expenditures		35,899,618	10,620,726		1,627,949	1,226,160	0		317,541	5,817
18 Disbursements/Expenditures for "On Behalf" Payments ²	4180	11,030,410	0	0	0	0	0		0	0
19 Total Disbursements/Expenditures		46,930,028	10,620,726	0	1,627,949	1,226,160	0		317,541	5,817
20 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(508,962)	(810,595)	16	611	286,586	0	5,619	5,956	11,321
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
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									
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			0						
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									
44 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

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

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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(508,962)	(810,595)	16	611	286,586	0	5,619	5,956	11,321
79	Fund Balances without Student Activity Funds - July 1, 2022		55,157,922	4,036,171	2,360	1,935,543	1,103,398		385,347	425,782	122,284
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		54,648,960	3,225,576	2,376	1,936,154	1,389,984	0	390,966	431,738	133,605
84											
85	Student Activity Fund Balance - July 1, 2022		65,196								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	147,705								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	125,987								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		21,718								
91	Student Activity Fund Balance - June 30, 2023		86,914								

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	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
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	6,558,285	1,626,666	16	831,227	1,509,538	0	5,619	323,497	17,138
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	23,993,448	5,506,387	0	777,334	0	0	0	0	0
97	FEDERAL SOURCES	4000	4,986,628	2,677,078	0	19,999	3,208	0	0	0	0
98	Total Direct Receipts/Revenues		35,538,361	9,810,131	16	1,628,560	1,512,746	0	5,619	323,497	17,138
99	Receipts/Revenues for "On Behalf" Payments ²	3998	11,030,410	0	0	0	0	0		0	0
100	Total Receipts/Revenues		46,568,771	9,810,131	16	1,628,560	1,512,746	0	5,619	323,497	17,138
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	24,952,972				590,028			7,853	
103	Support Services	2000	10,374,556	10,620,726		1,627,949	622,977	0		309,688	5,817
104	Community Services	3000	407,525	0		0	13,155				
105	Payments to Other Districts & Governmental Units	4000	290,552	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures		36,025,605	10,620,726	0	1,627,949	1,226,160	0		317,541	5,817
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	11,030,410	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		47,056,015	10,620,726	0	1,627,949	1,226,160	0		317,541	5,817
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(487,244)	(810,595)	16	611	286,586	0	5,619	5,956	11,321
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		54,735,874	3,225,576	2,376	1,936,154	1,389,984	0	390,966	431,738	133,605

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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		5,485,011	1,558,357	0	812,022	703,185	0	0	321,821	15,908
6	Leasing Purposes Levy ⁸	1130	0								
7	Special Education Purposes Levy	1140	59,417								
8	FICA/Medicare Only Purposes Levies	1150					704,814				
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		5,544,428	1,558,357	0	812,022	1,407,999	0	0	321,821	15,908
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	290,965	0	0	0	101,038	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		290,965	0	0	0	101,038	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	400,050	24,698	16	1,965	501	0	5,619	1,676	1,230
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		400,050	24,698	16	1,965	501	0	5,619	1,676	1,230
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	147,705								
83	Total District/School Activity Income (without Student Activity Funds)		0	0							
84	Total District/School Activity Income (with Student Activity Funds)		147,705								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	0							
98	Contributions and Donations from Private Sources	1920	7,950	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	0	14,092							
102	Payments of Surplus Moneys from TIF Districts	1960	0	0							
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0								
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	0								
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	98,210								
109	Other Local Revenues (Describe & Itemize)	1999	68,977	29,519	0	17,240	0	0	0	0	0
110	Total Other Revenue from Local Sources		175,137	43,611	0	17,240	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	6,410,580	1,626,666	16	831,227	1,509,538	0	5,619	323,497	17,138
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	6,558,285								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100				0	0				
115	Flow-through Revenue from Federal Sources	2200				0	0				
116	Other Flow-Through (Describe & Itemize)	2300				0	0				
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	22,514,075	5,506,387	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		22,514,075	5,506,387	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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	503,936			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	3,989			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		507,925	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	10,165								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		0	0				
155	Transportation - Special Education	3510	0	0		777,334	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		777,334	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0								
160	Truant Alternative/Optional Education	3695	0								
161	Early Childhood - Block Grant	3705	862,485								
162	Chicago General Education Block Grant	3766	0								
163	Chicago Educational Services Block Grant	3767	0								
164	School Safety & Educational Improvement Block Grant	3775	0								
165	Technology - Technology for Success	3780	0								
166	State Charter Schools	3815	0								
167	Extended Learning Opportunities - Summer Bridges	3825	0								
168	Infrastructure Improvements - Planning/Construction	3920		0							
169	School Infrastructure - Maintenance Projects	3925		0							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	98,798	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,479,373	0	0	777,334	0	0	0	0	0
172	Total Receipts from State Sources	3000	23,993,448	5,506,387	0	777,334	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0			0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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
	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	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	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	1,243,004				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	646,012				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	63,586				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		1,952,602				0				
201	TITLE I										
202	Title I - Low Income	4300	924,698	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	10,772	0		0	0				
206	Total Title I		935,470	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	53,226	0		0	0				
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	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		53,226	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	28,131	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	976,218	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		1,004,349	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
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title 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	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0			0	0			
258	Title III - Immigrant Education Program (IEP)	4905	275				0	0			
259	Title III - Language Inst Program - Limited Eng (LIPLPE)	4909	136,436				0	0			
260	McKinney Education for Homeless Children	4920	0	0			0	0			
261	Title II - Eisenhower Professional Development Formula	4930	0	0			0	0			
262	Title II - Teacher Quality	4932	118,112	0			0	0			
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0			0	0			
264	Federal Charter Schools	4960	0	0			0	0			
265	State Assessment Grants	4981	0	0			0	0			
266	Grant for State Assessments and Related Activities	4982	0	0			0	0			
267	Medicaid Matching Funds - Administrative Outreach	4991	117,151	0			0	0			
268	Medicaid Matching Funds - Fee-for-Service Program	4992	307,676	0			0	0			
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	361,331	2,677,078			19,999	3,208	0		
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		4,986,628	2,677,078	0		19,999	3,208	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	4,986,628	2,677,078	0		19,999	3,208	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		35,390,656	9,810,131	16		1,628,560	1,512,746	0	5,619	323,497
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		35,538,361	9,810,131	16		1,628,560	1,512,746	0	5,619	323,497

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) 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	10,018,850	2,970,173	389,233	510,283	8,623	19,305	432,841	0	14,349,308	15,126,280
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	0	0	0	3,272	0	0	0	0	3,272	5,830
8	Special Education Programs (Functions 1200-1220)	1200	4,193,405	95,077	870,962	150,564	0	73,090	4,792	0	5,387,890	6,036,725
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	67,837	1,651	150,039	143,078	0	0	0	0	362,605	284,094
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	209,507	1,968	4,700	350	0	0	0	0	216,525	220,548
15	Summer School Programs	1600	137,788	623	0	0	0	0	0	0	138,411	111,190
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	13,515
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	2,869,145	71,248	28,225	83,966	0	0	0	0	3,052,584	3,107,126
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912					1,168,174				1,168,174	1,230,000
23	Special Education Programs Pre-K - Tuition	1913					0				0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914					0				0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915					0				0	0
26	Adult/Continuing Education Programs - Private Tuition	1916					0				0	0
27	CTE Programs - Private Tuition	1917					0				0	0
28	Interscholastic Programs - Private Tuition	1918					0				0	0
29	Summer School Programs - Private Tuition	1919					148,216				148,216	140,000
30	Gifted Programs - Private Tuition	1920					0				0	0
31	Bilingual Programs - Private Tuition	1921					0				0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922					0				0	0
33	Student Activity Fund Expenditures	1999						125,987			125,987	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	17,496,532	3,140,740	1,443,159	891,513	8,623	1,408,785	437,633	0	24,826,985	26,275,308
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	17,496,532	3,140,740	1,443,159	891,513	8,623	1,534,772	437,633	0	24,952,972	26,275,308
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	740,664	9,626	0	0	0	0	0	0	750,290	770,814
39	Guidance Services	2120	125,225	53,729	0	0	0	0	0	0	178,954	151,074
40	Health Services	2130	264,510	2,134	264,543	10,247	0	0	0	0	541,434	538,445
41	Psychological Services	2140	236,496	2,957	19,690	2,772	0	0	0	0	261,915	261,434
42	Speech Pathology & Audiology Services	2150	377,323	4,717	300,150	1,831	0	0	0	0	684,021	675,659
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	1,744,218	73,163	584,383	14,850	0	0	0	0	2,416,614	2,397,426
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	507,390	50,513	491,856	43,493	0	0	0	0	1,093,252	1,206,860
47	Educational Media Services	2220	378,339	3,059	40	42,112	0	0	0	0	423,550	438,290
48	Assessment & Testing	2230	8,990	69	193,696	746	0	0	0	0	203,501	354,345
49	Total Support Services - Instructional Staff	2200	894,719	53,641	685,592	86,351	0	0	0	0	1,720,303	1,999,495
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	33,791	29,403	0	0	0	0	63,194	75,000
52	Executive Administration Services	2320	219,944	24,656	6,748	17,312	0	0	0	0	268,660	250,930
53	Special Area Administration Services	2330	183,191	13,713	38,320	137	0	0	0	0	235,361	213,966
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	403,135	38,369	78,859	46,852	0	0	0	0	567,215	539,896

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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	1,500,693	126,072	3,504	6,036	0	0	0	0	1,636,305	1,780,814
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	1,500,693	126,072	3,504	6,036	0	0	0	0	1,636,305	1,780,814
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	98,579	11,104	4,521	0	0	0	0	0	114,204	108,102
62	Fiscal Services	2520	539,242	0	362,209	32,688	0	0	13,353	0	947,492	857,048
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	634,942	1,626	7,989	1,203,461	0	0	0	0	1,848,018	2,137,926
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	1,272,763	12,730	374,719	1,236,149	0	0	13,353	0	2,909,714	3,103,076
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	136,528	15,378	77,948	0	0	0	0	0	229,854	204,129
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	3,912
73	Data Processing Services	2660	356,792	13,514	480,176	28,561	0	0	1,595	0	880,638	985,777
74	Total Support Services - Central	2600	493,320	28,892	558,124	28,561	0	0	1,595	0	1,110,492	1,193,818
75	Other Support Services (Describe & Itemize)	2900	0	0	3,267	10,646	0	0	0	0	13,913	17,501
76	Total Support Services	2000	6,308,848	332,867	2,288,448	1,429,445	0	0	14,948	0	10,374,556	11,032,026
77	COMMUNITY SERVICES (ED)	3000	165,121	236,326	5,673	405	0	0	0	0	407,525	361,370
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			264,586			0			264,586	344,380
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			25,966			25,966	10,000
86	Total Payments to Other Govt Units (In-State)	4100			264,586			25,966			290,552	354,380
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			264,586			25,966			290,552	354,380
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
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	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										10,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		23,970,501	3,709,933	4,001,866	2,321,363	8,623	1,434,751	452,581	0	35,899,618	38,033,084
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		23,970,501	3,709,933	4,001,866	2,321,363	8,623	1,560,738	452,581	0	36,025,605	38,033,084
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(508,962)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(487,244)	
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	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	618,675	0	4,054,545	0	0	0	4,673,220	3,587,900
128	Operation & Maintenance of Plant Services	2540	1,236,648	170,577	1,441,398	2,352,429	746,454	0	0	0	5,947,506	11,476,232
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	1,236,648	170,577	2,060,073	2,352,429	4,800,999	0	0	0	10,620,726	15,064,132
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,236,648	170,577	2,060,073	2,352,429	4,800,999	0	0	0	10,620,726	15,064,132
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	10,000
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	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			0			0	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			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		1,236,648	170,577	2,060,073	2,352,429	4,800,999	0	0	0	10,620,726	15,074,132
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(810,595)	

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	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			0			0	0
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			0			0	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	356,438	59,584	1,180,537	31,390	0	0	0	0	1,627,949	1,371,781
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	356,438	59,584	1,180,537	31,390	0	0	0	0	1,627,949	1,371,781
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400						0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

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
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		356,438	59,584	1,180,537	31,390	0	0	0	0	1,627,949	1,371,781
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										611	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		148,625							148,625	166,158
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		317,570							317,570	400,395
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		1,096							1,096	1,231
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		9,428							9,428	4,670
228	Summer School Programs	1600		12,865							12,865	4,446
229	Gifted Programs	1650		0							0	180
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		100,444							100,444	88,853
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		590,028							590,028	665,933
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		10,374							10,374	11,622
237	Guidance Services	2120		1,816							1,816	1,827
238	Health Services	2130		25,588							25,588	33,597
239	Psychological Services	2140		6,930							6,930	3,430
240	Speech Pathology & Audiology Services	2150		5,399							5,399	6,564
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		50,107							50,107	57,040
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		11,306							11,306	7,891
245	Educational Media Services	2220		21,499							21,499	25,290
246	Assessment & Testing	2230		636							636	340
247	Total Support Services - Instructional Staff	2200		33,441							33,441	33,521
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		3,174							3,174	3,307
251	Special Area Administration Services	2330		20,293							20,293	11,927
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	9,825
254	Total Support Services - General Administration	2300		23,467							23,467	25,059
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		75,471							75,471	94,657
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
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	Budget
258	Total Support Services - School Administration	2400		75,471							75,471	94,657
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,429							1,429	1,490
261	Fiscal Services	2520		84,355							84,355	81,989
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		190,883							190,883	206,550
264	Pupil Transportation Services	2550		50,083							50,083	63,996
265	Food Services	2560		73,370							73,370	112,150
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		400,120							400,120	466,175
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		1,980							1,980	2,176
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	51
273	Data Processing Services	2660		38,391							38,391	38,627
274	Total Support Services - Central	2600		40,371							40,371	40,854
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		622,977							622,977	717,306
277	COMMUNITY SERVICES (MR/SS)	3000		13,155							13,155	12,175
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							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										10,000
292	Total Disbursements/Expenditures			1,226,160				0			1,226,160	1,405,414
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										286,586	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										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) 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
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	7,853								7,853	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction¹⁴	1000	7,853	0	0	0	0	0	0	0	7,853	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	309,688	0	0	0	0	0	309,688	331,016
365	Total Support Services - General Administration	2300	0	0	309,688	0	0	0	0	0	309,688	331,016

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
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	0
387	Total Support Services	2000	0	0	309,688	0	0	0	0	0	309,688	331,016
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	0
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	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
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	
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	0
425	(Lease/Purchase Principal Retired) ¹¹										0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		7,853	0	309,688	0	0	0	0	0	317,541	331,016
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										5,956	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	5,817	0	0	0	0	0	5,817	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	10,000
437	Total Support Services - Business	2500	0	0	5,817	0	0	0	0	0	5,817	10,000
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	5,817	0	0	0	0	0	5,817	10,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	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			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
451								0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	5,817	0	0	0	0	0	5,817	10,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										11,321	

	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	5,485,011	2,888,857	2,596,154	5,983,923
5	Operations & Maintenance	1,558,357	779,216	779,141	1,614,053	834,837
6	Debt Services **	0	0	0	0	0
7	Transportation	812,022	420,484	391,538	870,982	450,498
8	Municipal Retirement	703,185	357,013	346,172	739,510	382,497
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	321,821	174,486	147,335	361,427	186,941
12	Fire Prevention & Safety	15,908	8,194	7,714	16,973	8,779
13	Leasing Levy	0	0	0	0	0
14	Special Education	59,417	31,207	28,210	64,641	33,434
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	704,814	368,138	336,676	762,555	394,417
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	9,660,535	5,027,595	4,632,940	10,414,064	5,386,469
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	Issued	Retired	Outstanding			
3			July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023			
4				June 30, 2023	June 30, 2023	June 30, 2023				
5	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
6	Total CPPRT Notes						0			
7	TAX ANTICIPATION WARRANTS (TAW)									
8	Educational Fund						0			
9	Operations & Maintenance Fund						0			
10	Debt Services - Construction						0			
11	Debt Services - Working Cash						0			
12	Debt Services - Refunding Bonds						0			
13	Transportation Fund						0			
14	Municipal Retirement/Social Security Fund						0			
15	Fire Prevention & Safety Fund						0			
16	Other - (Describe & Itemize)						0			
17	Total TAWs		0	0	0	0	0			
18	TAX ANTICIPATION NOTES (TAN)									
19	Educational Fund						0			
20	Operations & Maintenance Fund						0			
21	Fire Prevention & Safety Fund						0			
22	Other - (Describe & Itemize)						0			
23	Total TANs		0	0	0	0	0			
24	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
25	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
26	General State Aid/Evidence-Based Funding Anticipation Certificates									
27	Total (All Funds)						0			
28	OTHER SHORT-TERM BORROWING									
29	Total Other Short-Term Borrowing (Describe & Itemize)						0			
30	SCHEDULE OF LONG-TERM DEBT									
31	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
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
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									0	
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			0		0	0	0	0	0	0
65										
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
68	2. Funding Bonds									5. Tort Judgment Bonds
69	3. Refunding Bonds									6. Building Bonds
										7. Other
										8. Other
										9. Other
										10. Other
										11. 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						380,050					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	321,821	59,417				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	1,676					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						323,497	59,417	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		59,417				
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	317,541					
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						317,541	59,417	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2023						386,006	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	386,006	0	0	0	0	
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
29												
30	Yes <input checked="" type="checkbox"/> No <input 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:											
32						Total Claims Payments:	317,541					
32						Total Reserve Remaining:	386,006					
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)						0					
39	Risk Management and Claims Service						309,688					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						7,853					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						0					
44	Principal and Interest on Tort Bonds						0					
45	Other -Explain on Itemization 44 tab						0					
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		
1	<h1>CARES, CRRSA, and ARP SCHEDULE - FY 2023</h1>												
2													
3	<h2>Please read schedule instructions before completing.</h2>										Click below for schedule instruct		
4	<h2>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?</h2>										x	Yes	No
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	<h2>Part 1: CARES, CRRSA, and ARP REVENUE</h2>												
8	Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11													
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998										
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										
20	Total Revenue Section A		0	0		0	0	0			0		
21	Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.										
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24													
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)		4998		2,319,757								
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998	303,683	348,578		19,999	3,208					
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										

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

	A	B	C	D	E	F	G	H	I	J	K
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210									
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	34,002								
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	23,646								
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998		8,743							
39	Total Revenue Section B		361,331	2,677,078		19,999	3,208	0			0

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	361,331	2,677,078		19,999	3,208	0			0
42	Total Other Federal Revenue from Revenue Tab	4998	361,331	2,677,078		19,999	3,208	0			0
43	Difference (must equal 0)		0	0		0	0	0			0
44	Error must be corrected before submitting to ISBE		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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits

FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

54	INSTRUCTION Total Expenditures	1000									
55	SUPPORT SERVICES Total Expenditures	2000									

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)	2530									
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
60	FOOD SERVICES (Total)	2560									

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

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

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

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

	A	B	C	D	E	F	G	H	I	J	K
69	GEER I EXPENDITURES (CARES)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
70	FUNCTION										
71	1. List the total expenditures for the Functions 1000 and 2000 below										
72	INSTRUCTION Total Expenditures	1000				167,980	62,328	422,000			
73	SUPPORT SERVICES Total Expenditures	2000						1,667,449			
74	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
75	Facilities Acquisition and Construction Services (Total)	2530									
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						1,667,449			
78	FOOD SERVICES (Total)	2560									
79											
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
84	Expenditure Section C:										
85											
86	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
88	FUNCTION										
89	1. List the total expenditures for the Functions 1000 and 2000 below										
90	INSTRUCTION Total Expenditures	1000									
91	SUPPORT SERVICES Total Expenditures	2000									
92	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
93	Facilities Acquisition and Construction Services (Total)	2530									
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
96	FOOD SERVICES (Total)	2560									
97											
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
102	Expenditure Section D:										
103											
104	GEER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
106	FUNCTION										

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

	A	B	C	D	E	F	G	H	I	J	K
107	1. List the total expenditures for the Functions 1000 and 2000 below										
108	INSTRUCTION Total Expenditures	1000									
109	SUPPORT SERVICES Total Expenditures	2000									
110											
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
112	Facilities Acquisition and Construction Services (Total)	2530									
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
114	FOOD SERVICES (Total)	2560									
115											
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
120	Expenditure Section E:										
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----								
122			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	
123	FUNCTION										
124	1. List the total expenditures for the Functions 1000 and 2000 below										
125	INSTRUCTION Total Expenditures	1000	148,023	32,820	258,474	206,288	20,050				
126	SUPPORT SERVICES Total Expenditures	2000									
127											
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
129	Facilities Acquisition and Construction Services (Total)	2530									
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
131	FOOD SERVICES (Total)	2560									
132											
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
137	Expenditure Section F:										
138	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----								
139			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	
140	FUNCTION										
141	1. List the total expenditures for the Functions 1000 and 2000 below										
142	INSTRUCTION Total Expenditures	1000									
143											
144											

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

	A	B	C	D	E	F	G	H	I	J	K
145	SUPPORT SERVICES Total Expenditures	2000									
146											
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
148	Facilities Acquisition and Construction Services (Total)	2530									
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
150	FOOD SERVICES (Total)	2560									
151											
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
156	Expenditure Section G:										
157	ARP Child Nutrition (ARP)		-----DISBURSEMENTS-----								
158			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	
159	FUNCTION										
160	1. List the total expenditures for the Functions 1000 and 2000 below										
161											
162	INSTRUCTION Total Expenditures	1000									
163	SUPPORT SERVICES Total Expenditures	2000									
164											
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
166	Facilities Acquisition and Construction Services (Total)	2530									
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
168	FOOD SERVICES (Total)	2560									
169											
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
174	Expenditure Section H:										
175	ARP IDEA (ARP)		-----DISBURSEMENTS-----								
176			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	
177	FUNCTION										
178	1. List the total expenditures for the Functions 1000 and 2000 below										
179											
180	INSTRUCTION Total Expenditures	1000		16,387			41,143				
181	SUPPORT SERVICES Total Expenditures	2000									

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

	A	B	C	D	E	F	G	H	I	J	K
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
184	Facilities Acquisition and Construction Services (Total)	2530									
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
186	FOOD SERVICES (Total)	2560									
187											
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
192	Expenditure Section I:										
193	ARP Homeless I (ARP)		-----DISBURSEMENTS-----								
194			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
195			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
196	FUNCTION										
197	1. List the total expenditures for the Functions 1000 and 2000 below										
198	INSTRUCTION Total Expenditures	1000	3,010	306	9,726	10,604					
199	SUPPORT SERVICES Total Expenditures	2000									
200											
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
202	Facilities Acquisition and Construction Services (Total)	2530									
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
204	FOOD SERVICES (Total)	2560									
205											
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
210	Expenditure Section J:										
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----								
212			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
213			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
214	FUNCTION										
215	1. List the total expenditures for the Functions 1000 and 2000 below										
216	INSTRUCTION Total Expenditures	1000									
217	SUPPORT SERVICES Total Expenditures	2000									
218											
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										

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

	A	B	C	D	E	F	G	H	I	J	K
220	Facilities Acquisition and Construction Services (Total)	2530									
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
222	FOOD SERVICES (Total)	2560									
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
228	Expenditure Section K:										
229	Other CARES Act Expenditures (not accounted for above)										
230	-----DISBURSEMENTS-----										
231			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
232			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
233	FUNCTION										
234	1. List the total expenditures for the Functions 1000 and 2000 below										
234	INSTRUCTION Total Expenditures	1000									
235	SUPPORT SERVICES Total Expenditures	2000									
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
238	Facilities Acquisition and Construction Services (Total)	2530									
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
240	FOOD SERVICES (Total)	2560									
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0	
246	Expenditure Section L:										
247	Other CRRSA Expenditures (not accounted for above)										
248	-----DISBURSEMENTS-----										
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
250			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
251	FUNCTION										
252	1. List the total expenditures for the Functions 1000 and 2000 below										
252	INSTRUCTION Total Expenditures	1000									
253	SUPPORT SERVICES Total Expenditures	2000									
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
256	Facilities Acquisition and Construction Services (Total)	2530									
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
258	FOOD SERVICES (Total)	2560									

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

	A	B	C	D	E	F	G	H	I	J	K
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
264	Expenditure Section M:										
265	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----								
266			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
267			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
268	FUNCTION										
269	1. List the total expenditures for the Functions 1000 and 2000 below										
270	INSTRUCTION Total Expenditures	1000									
271	SUPPORT SERVICES Total Expenditures	2000									
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									
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
276	FOOD SERVICES (Total)	2560									
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									
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
282											
283	Expenditure Section N:										
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----								
285			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	
286			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
287	FUNCTION										
288	INSTRUCTION	1000	167,420	33,126	436,180	320,363	442,050	0	0		
289	SUPPORT SERVICES	2000	0	0	0	0	1,667,449	0	0		
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	1,667,449	0	0		
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total
294											
295	Expenditure Section O:										
296	TOTAL TECHNOLOGY		-----DISBURSEMENTS-----								
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	

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

	A	B	C	D	E	F	G	H	I	J	K
298	EXPENDITURES (from all CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
299	FUNCTION										
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0	

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

	L
1	
2	
3	
4	
5	
6	
7	
8	
9	Total
10	
11	
12	0
13	0
14	0
15	0
16	0
17	0
18	0
19	0
20	0
21	
22	Total
23	
24	
25	0
26	2,319,757
27	0
28	0
29	675,468
30	0

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

	L
31	0
32	34,002
33	23,646
34	0
35	0
36	0
37	0
38	8,743
39	3,061,616
40	
41	3,061,616
42	3,061,616
43	0
44	OK
45	
46	
47	
48	
49	-----
50	(900)
51	Total
52	Expenditures
53	
54	0
55	0
56	
57	
58	0
59	0
60	0
61	
62	
63	0
64	0
65	0
66	
67	-----
68	(900)

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

	L
69	Total Expenditures
70	
71	
72	652,308
73	1,667,449
74	
75	
76	0
77	1,667,449
78	0
79	
80	
81	0
82	0
83	0
84	
85	-----
86	(900)
87	Total Expenditures
88	
89	
90	0
91	0
92	
93	
94	0
95	0
96	0
97	
98	
99	0
100	0
101	0
102	
103	-----
104	(900)
105	Total Expenditures
106	

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

	L
107	
108	0
109	0
110	
111	
112	0
113	0
114	0
115	
116	
117	0
118	0
119	0
120	
121	-----
122	(900) Total
123	Expenditures
124	
125	
126	665,655
127	0
128	
129	
130	0
131	0
132	0
133	
134	
135	0
136	0
137	0
138	
139	-----
140	(900) Total
141	Expenditures
142	
143	
144	0

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

	L
145	0
146	
147	
148	0
149	0
150	0
151	
152	
153	0
154	0
155	0
156	
157	-----
158	(900) Total
159	Expenditures
160	
161	
162	0
163	0
164	
165	
166	0
167	0
168	0
169	
170	
171	0
172	0
173	0
174	
175	-----
176	(900) Total
177	Expenditures
178	
179	
180	57,530
181	0

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

	L
183	
184	0
185	0
186	0
187	
188	
189	0
190	0
191	0
192	
193	-----
194	(900)
195	Total
196	Expenditures
197	
198	23,646
199	0
200	
201	
202	0
203	0
204	0
205	
206	
207	0
208	0
209	0
210	
211	-----
212	(900)
213	Total
214	Expenditures
215	
216	0
217	0
218	
219	

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

	L
220	0
221	0
222	0
223	
224	
225	0
226	0
227	0
228	
229	-----
230	(900)
231	Total
232	Expenditures
233	
234	0
235	0
236	
237	
238	0
239	0
240	0
241	
242	
243	0
244	0
245	0
246	
247	-----
248	(900)
249	Total
250	Expenditures
251	
252	0
253	0
254	
255	
256	0
257	0
258	0
259	

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

	L
260	
261	0
262	0
263	0
264	
265	-----
266	(900)
267	Total
268	Expenditures
269	
270	0
271	0
272	
273	
274	0
275	0
276	0
277	
278	
279	0
280	0
281	0
282	
283	
284	-----
285	(900)
286	Total
287	Expenditures
288	1,399,139
289	1,667,449
290	0
291	1,667,449
292	0
293	3,066,588
294	
295	
296	-----
297	(900)

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

	L
298	Total Expenditures
299	
300	0

	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	255,810			255,810						255,810
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	45,948,298	2,755,623		48,703,921	50	20,035,257	1,085,627		21,120,884	27,583,037
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	606,699			606,699	20	541,592	9,336		550,928	55,771
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,543,861	165,147		3,709,008	10	3,327,634	143,374	64,208	3,406,800	302,208
13	5 Yr Schedule	252	661,631			661,631	5	418,081			418,081	243,550
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	2,165,692	5,708,039	2,165,692	5,708,039	--					5,708,039
16	Total Capital Assets	200	53,181,991	8,628,809	2,165,692	59,645,108		24,322,564	1,238,337	64,208	25,496,693	34,148,415
17	Non-Capitalized Equipment	700				452,581	10		45,258			
18	Allowable Depreciation								1,283,595			

	A	B	C	D	E	F	G	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	
99			Estimated OEPP (Line 97 divided by Line 98)				\$	<u>19,066.10</u>
100								

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)</i> *Only include food costs.				1,203,460			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				111,471			
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			24,978,610		24,978,610	
20	Support Services:							
21	Pupil	2100			2,466,721		2,466,721	
22	Instructional Staff	2200			1,753,744		1,753,744	
23	General Admin.	2300			900,370		900,370	
24	School Admin	2400			1,711,776		1,711,776	
25	Business:							
26	Direction of Business Spt. Srv.	2510	115,633		0	115,633	0	
27	Fiscal Services	2520	1,018,494		0	1,018,494	0	
28	Oper. & Maint. Plant Services	2540			5,391,935	5,391,935		0
29	Pupil Transportation	2550			1,678,032			1,678,032
30	Food Services	2560			717,928			717,928
31	Internal Services	2570	0		0	0		0
32	Central:							
33	Direction of Central Spt. Srv.	2610			0			0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			231,834			231,834
35	Information Services	2630			0			0
36	Staff Services	2640	0		0	0		0
37	Data Processing Services	2660	917,434		0	917,434		0
38	Other:	2900			13,913			13,913
39	Community Services	3000			420,680			420,680
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(108,479)			(108,479)
41	Total			2,051,561	40,157,064	7,443,496	34,765,129	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,051,561	Total Indirect Costs:	7,443,496	
44				Total Direct Costs:	40,157,064	Total Direct Costs:	34,765,129	
45				= 5.11%		= 21.41%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</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	Berwyn North SD 98			06-016-0980-02_AFR22 Berwyn North SD 98		
7	06016098002					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<i>Check all that apply</i>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X	X	SSCIP
15	Energy Purchasing		X	X	X	NEXTRA
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	X	SELF
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	X	NORTH BERWYN PARK DISTRICT
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Berwyn North SD 98
 RCDT Number: 06016098002

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	268,660		0	268,660	265,979			265,979
2. Special Area Administration Services	2330	235,361		0	235,361	226,351			226,351
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	114,204	0	0	114,204	110,177			110,177
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		618,225	0	0	618,225	602,507	0	0	602,507
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-3%

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.

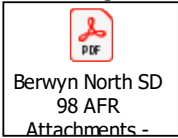
- 1.
- 2.
- 3.
- 4.

06016098002

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 (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	35,390,656	9,810,131	1,628,560	5,619	46,834,966
9	Direct Expenditures	35,899,618	10,620,726	1,627,949		48,148,293
10	Difference	(508,962)	(810,595)	611	5,619	(1,313,327)
11	Fund Balance - June 30, 2023	54,648,960	3,225,576	1,936,154	390,966	60,201,656
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 06016098002
School District/Joint Agreement Name: Berwyn North SD 98
Auditor Name: JOHN MICHALESKO
License #: 065.033820 License Expiration Date (below): 9/30/2024
06-016-0980-02_AFR22 Berwyn North SD 98

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?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
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).	OK
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 by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

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