

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: 04004100026		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: Gorenz and Associates, Ltd.	
County Name: Boone				Name of Audit Manager: Cory Cowan, CPA	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Belvidere CUSD 100		<u>Filing Status:</u>		Address: 4200 N. Knoxville Ave.	
Address: 1201 5th Avenue		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: Peoria State: IL Zip Code: 61614	
City: Belvidere		Annual Financial Report (AFR) Instructions		Phone Number: 309-685-7621 Fax Number: 309-685-4758	
Email Address: cschug@district100.com		0		IL License Number (9 digit): 065-041841 Expiration Date: 9/30/2024	
Zip Code: 61008				Email Address: ccowan@gorenzcpa.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued:		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
<input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer					
<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. Cassandra Schug		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: cschug@district100.com		Email Address:		Email Address:	
Telephone: 815-544-0301	Fax Number: 815-544-4260	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)

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (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: _____
- 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:

Part C, Question #20 - See Finding 2023-001

Gorenz and Associates, 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.

See embedded report - Opinion-Notes Page 46
Signature

1/8/2024
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):					1,054,529,547						
8															
9	Educational		Operations & Maintenance			Transportation			Combined Total			Working Cash			
10	Rate(s):		0.033314	+	0.006118	+	0.003017	=	0.042450		0.000094				
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	115,144,376			111,718,593			3,425,783			84,293,989					
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															
23	CPPRT Notes		TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates			
24	0		+	0			+	0			+	0			
25	Other		Total												
26	0		=	0											
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		145,525,077												
33	<input checked="" 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			57,776,195									
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															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Belvidere CUSD 100																
8	District Code: 04004100026																
9	County Name: Boone																
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 84,293,989.00 Ratio 0.732 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 115,144,376.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 111,718,593.00 Ratio 0.970 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 115,144,376.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 84,293,989.00 Days 271.62 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 310,329.43 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 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 38,050,062.38 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) 57,776,195.00 Percent 60.29 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 145,525,077.49 Weight 0.10																
34	Value 0.30																
35																	
36	Total Profile Score: 3.90 *																
37	Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>																
38																	
39																	
40																	
41																	
42																	

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

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS										
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		36,428,667	6,067,009	8,841,798	1,896,063	1,718,793	0	0	0	0
5	Investments	120	24,665,549	5,479,916	2,206,483	3,626,092	0	2,415,900	6,130,693	629,219	396,985
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		61,094,216	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	0	0	1,605,065	0	1,020,897	0	0	0	0
39	Unreserved Fund Balance	730	61,094,216	11,546,925	9,443,216	5,522,155	697,896	2,415,900	6,130,693	629,219	396,985
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		61,094,216	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	657,329								
46	Total Student Activity Current Assets For Student Activity Funds		657,329								
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	657,329								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		657,329								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		61,751,545	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	657,329	0	1,605,065	0	1,020,897	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	61,094,216	11,546,925	9,443,216	5,522,155	697,896	2,415,900	6,130,693	629,219	396,985
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		61,751,545	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985

The accompanying notes are an integral part of these financial statements.

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	Account Groups General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		2,508,630		
5	Investments	120	1,375,069		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170			
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		3,883,699		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		3,532,336	
17	Building & Building Improvements	230		148,992,314	
18	Site Improvements & Infrastructure	240		11,127,400	
19	Capitalized Equipment	250		12,131,358	
20	Construction in Progress	260		0	
21	Amount Available in Debt Service Funds	340			11,048,281
22	Amount to be Provided for Payment on Long-Term Debt	350			46,727,914
23	Total Capital Assets			175,783,408	57,776,195
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	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			57,776,195
37	Total Long-Term Liabilities				57,776,195
38	Reserved Fund Balance	714	3,883,699		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			175,783,408	
41	Total Liabilities and Fund Balance		3,883,699	175,783,408	57,776,195
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		3,883,699		
54	Total Capital Assets District with Student Activity Funds			175,783,408	57,776,195
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				57,776,195
59	Reserved Fund Balance District with Student Activity Funds	714	3,883,699		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			175,783,408	
62	Total Liabilities and Fund Balance District with Student Activity Funds		3,883,699	175,783,408	57,776,195

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	47,482,464	9,267,692	12,444,625	3,108,017	2,956,922	20,312	131,909	565,288	838,502
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	42,267,542	0	0	4,484,707	0	0	0	0	0
7	FEDERAL SOURCES	4000	8,400,304	0	0	1,741	0	0	0	0	0
8	Total Direct Receipts/Revenues		98,150,310	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502
9	Receipts/Revenues for "On Behalf" Payments ²	3998	30,584,083	0	0	0	0	0		0	0
10	Total Receipts/Revenues		128,734,393	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	65,030,021				1,175,324			0	
13	Support Services	2000	27,175,990	8,710,415		9,218,105	1,214,991	0		1,033,138	2,983,578
14	Community Services	3000	99,698	0		0	4,583			0	
15	Payments to Other Districts & Governmental Units	4000	1,484,364	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	11,125,637	0	0			0	0
17	Total Direct Disbursements/Expenditures		93,790,073	8,710,415	11,125,637	9,218,105	2,394,898	0		1,033,138	2,983,578
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	30,584,083	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		124,374,156	8,710,415	11,125,637	9,218,105	2,394,898	0		1,033,138	2,983,578
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,360,237	557,277	1,318,988	(1,623,640)	562,024	20,312	131,909	(467,850)	(2,145,076)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
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	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	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	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
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	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
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		4,360,237	557,277	1,318,988	(1,623,640)	562,024	20,312	131,909	(467,850)	(2,145,076)
79	Fund Balances without Student Activity Funds - July 1, 2022		56,642,630	10,989,648	9,729,293	7,145,795	1,156,769	2,395,588	5,998,784	1,097,069	2,542,061
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		91,349	0	0	0	0	0	0	0	0
81	Fund Balances without Student Activity Funds - June 30, 2023		61,094,216	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985
84											
85	Student Activity Fund Balance - July 1, 2022		667,471								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	835,620								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	845,762								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(10,142)								
91	Student Activity Fund Balance - June 30, 2023		657,329								

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	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
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	48,318,084	9,267,692	12,444,625	3,108,017	2,956,922	20,312	131,909	565,288	838,502
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	42,267,542	0	0	4,484,707	0	0	0	0	0
97	FEDERAL SOURCES	4000	8,400,304	0	0	1,741	0	0	0	0	0
98	Total Direct Receipts/Revenues		98,985,930	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502
99	Receipts/Revenues for "On Behalf" Payments ²	3998	30,584,083	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		129,570,013	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	65,875,783				1,175,324			0	
103	Support Services	2000	27,175,990	8,710,415		9,218,105	1,214,991	0		1,033,138	2,983,578
104	Community Services	3000	99,698	0		0	4,583				
105	Payments to Other Districts & Governmental Units	4000	1,484,364	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	11,125,637	0	0	0		0	0
107	Total Direct Disbursements/Expenditures		94,635,835	8,710,415	11,125,637	9,218,105	2,394,898	0		1,033,138	2,983,578
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	30,584,083	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		125,219,918	8,710,415	11,125,637	9,218,105	2,394,898	0		1,033,138	2,983,578
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,350,095	557,277	1,318,988	(1,623,640)	562,024	20,312	131,909	(467,850)	(2,145,076)
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		61,751,545	11,546,925	11,048,281	5,522,155	1,718,793	2,415,900	6,130,693	629,219	396,985

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			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		34,116,861	6,212,910	8,073,636	3,089,409	932,976	0	54,942	555,701	827,960
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	3,084,364	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,680,693				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	97,197	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		37,201,225	6,212,910	8,170,833	3,089,409	2,613,669	0	54,942	555,701	827,960
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	36,968	6,105	8,363	3,070	2,607	0	0	718	827
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	6,355,219	2,231,740	0	0	340,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		6,392,187	2,237,845	8,363	3,070	342,607	0	0	718	827
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					

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
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					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,215,095	51,177	36,716	15,538	646	20,312	76,967	8,869	9,715
66	Gain or Loss on Sale of Investments	1520	(33,610)	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1,181,485	51,177	36,716	15,538	646	20,312	76,967	8,869	9,715
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	222,863								
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		222,863								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	94,137	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	1,590,756	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	835,620								
83	Total District/School Activity Income (without Student Activity Funds)		1,684,893	0							
84	Total District/School Activity Income (with Student Activity Funds)		2,520,513								
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	11,926	352,175							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0							
101	Refund of Prior Years' Expenditures	1950	467,566	412,412	194,154	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	35,189								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		4,034,559			0			
106	Payment from Other Districts	1991	10,000	0	0	0	0				
107	Sale of Vocational Projects	1992	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)
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	275,130	1,173	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		799,811	765,760	4,228,713	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	47,482,464	9,267,692	12,444,625	3,108,017	2,956,922	20,312	131,909	565,288	838,502
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	48,318,084								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		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	40,922,609	0	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		40,922,609	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,100,520			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	170,573			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		1,271,093	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	16,819	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		16,819	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					

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
148	State Free Lunch & Breakfast	3360	14,071								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	42,950	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		2,247,654	0				
155	Transportation - Special Education	3510	0	0		2,237,053	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		4,484,707	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,344,933	0	0	4,484,707	0	0	0	0	0
172	Total Receipts from State Sources	3000	42,267,542	0	0	4,484,707	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	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	197,987	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		197,987	0		0	0	0			0
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				

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) 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
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	2,795,058				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	640,696				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		3,435,754				0				
201	TITLE I										
202	Title I - Low Income	4300	757,752	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	2,900	0		0	0				
206	Total Title I		760,652	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	64,620	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
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		64,620	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	26,253	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	1,211,337	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	166,429	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		1,404,019	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(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
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
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	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	89,192			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	150,300	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	315,081	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	358,717	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,623,982	0		1,741	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		8,202,317	0	0	1,741	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	8,400,304	0	0	1,741	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		98,150,310	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		98,985,930	9,267,692	12,444,625	7,594,465	2,956,922	20,312	131,909	565,288	838,502

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	25,437,190	7,135,737	1,545,191	1,142,418	12,405	0	0	0	35,272,941	40,948,459
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	8,316,394	2,275,836	59,295	205,454	0	0	0	0	10,856,979	14,138,956
9	Special Education Programs Pre-K	1225	938,746	250,554	0	7,243	0	0	0	0	1,196,543	1,072,329
10	Remedial and Supplemental Programs K-12	1250	1,837,791	474,247	0	0	0	0	0	0	2,312,038	2,487,200
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	1,392,503	398,693	2,650	100,718	2,040	0	587	0	1,897,191	2,078,382
14	Interscholastic Programs	1500	1,207,899	195,069	238,986	231,052	0	72,098	0	0	1,945,104	2,018,560
15	Summer School Programs	1600	388,977	68,657	0	7,730	0	0	0	0	465,364	269,054
16	Gifted Programs	1650	124,168	38,672	0	0	0	0	0	0	162,840	142,313
17	Driver's Education Programs	1700	201,050	46,187	16,891	431	0	0	0	0	264,559	271,516
18	Bilingual Programs	1800	5,398,996	1,508,170	84,986	99,862	0	0	0	0	7,092,014	7,102,732
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	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						3,564,448			3,564,448	0
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						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						845,762			845,762	270,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	45,243,714	12,391,822	1,947,999	1,794,908	14,445	3,636,546	587	0	65,030,021	70,529,501
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	45,243,714	12,391,822	1,947,999	1,794,908	14,445	4,482,308	587	0	65,875,783	70,799,501
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,332,633	372,451	1,627	15,983	0	0	0	0	1,722,694	2,243,845
39	Guidance Services	2120	1,648,744	441,931	4,125	1,462	0	0	0	0	2,096,262	2,567,825
40	Health Services	2130	850,958	220,147	306,869	39,444	0	0	0	0	1,417,418	1,861,482
41	Psychological Services	2140	736,772	184,463	7,794	13,103	0	0	0	0	942,132	1,072,004
42	Speech Pathology & Audiology Services	2150	939,526	223,084	295,914	20,443	0	0	0	0	1,478,967	1,392,495
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	4,085	16,503	0	0	0	0	20,588	35,000
44	Total Support Services - Pupils	2100	5,508,633	1,442,076	620,414	106,938	0	0	0	0	7,678,061	9,172,651
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	2,719,050	683,245	331,852	616,391	13,285	7,833	0	0	4,371,656	6,250,008
47	Educational Media Services	2220	489,483	136,012	585	206,849	136,000	0	0	0	968,929	1,743,546
48	Assessment & Testing	2230	1,570	0	168,853	58,653	0	0	0	0	229,076	307,500
49	Total Support Services - Instructional Staff	2200	3,210,103	819,257	501,290	881,893	149,285	7,833	0	0	5,569,661	8,301,054
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	199,744	1,063	0	23,689	0	0	224,496	403,000
52	Executive Administration Services	2320	286,886	44,596	41,808	6,694	0	10,562	0	0	390,546	380,620
53	Special Area Administration Services	2330	398,707	75,218	15,960	2,257	0	0	0	0	492,142	531,646
54	Tort Immunity Services	2361, 2365	0	0	3,618	0	0	0	0	0	3,618	0

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
55	Total Support Services - General Administration	2300	685,593	119,814	261,130	10,014	0	34,251	0	0	1,110,802	1,315,266
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,633,809	964,419	335,711	162,488	0	1,125	0	0	5,097,552	5,372,335
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	3,633,809	964,419	335,711	162,488	0	1,125	0	0	5,097,552	5,372,335
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	53,100	38,541	0	0	0	0	91,641	0
62	Fiscal Services	2520	467,974	64,500	112,585	6,544	7,088	13,568	0	0	672,259	735,878
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	726	0	0	0	0	0	726	1,500
65	Food Services	2560	178,316	4,439	2,720,318	38,028	28,497	0	0	0	2,969,598	2,445,000
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	646,290	68,939	2,886,729	83,113	35,585	13,568	0	0	3,734,224	3,182,378
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	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	34,064	0	4,287	207	0	0	0	0	38,558	107,533
72	Staff Services	2640	845,273	107,629	84,423	8,776	0	5,829	0	0	1,051,930	1,305,589
73	Data Processing Services	2660	440,800	75,366	1,692,764	440	684,367	965	0	0	2,894,702	2,904,686
74	Total Support Services - Central	2600	1,320,137	182,995	1,781,474	9,423	684,367	6,794	0	0	3,985,190	4,317,808
75	Other Support Services (Describe & Itemize)	2900	0	0	0	500	0	0	0	0	500	19,946
76	Total Support Services	2000	15,004,565	3,597,500	6,386,748	1,254,369	869,237	63,571	0	0	27,175,990	31,681,438
77	COMMUNITY SERVICES (ED)	3000	43,039	123	49,277	7,259	0	0	0	0	99,698	577,032
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			92,477			0			92,477	105,000
81	Payments for Special Education Programs	4120			1,111,707			0			1,111,707	1,025,000
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			280,180			0			280,180	815,000
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			1,484,364			0			1,484,364	1,945,000
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			1,484,364			0			1,484,364	1,945,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
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										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		60,291,318	15,989,445	9,868,388	3,056,536	883,682	3,700,117	587	0	93,790,073	104,732,971
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		60,291,318	15,989,445	9,868,388	3,056,536	883,682	4,545,879	587	0	94,635,835	105,002,971
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										4,360,237	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										4,350,095	
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	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	3,449,239	663,340	2,534,863	1,992,802	69,042	1,129	0	0	8,710,415	9,653,302
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	3,449,239	663,340	2,534,863	1,992,802	69,042	1,129	0	0	8,710,415	9,653,302
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	3,449,239	663,340	2,534,863	1,992,802	69,042	1,129	0	0	8,710,415	9,653,302
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	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
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0

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**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
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
155	Total Direct Disbursements/Expenditures		3,449,239	663,340	2,534,863	1,992,802	69,042	1,129	0	0	8,710,415	9,653,302
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										557,277	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157	30 - DEBT SERVICES (DS)											
158												
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						8,923,745			8,923,745	11,122,165
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						2,197,924			2,197,924	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			3,968			0			3,968	10,000
176	Total Debt Services	5000			3,968			11,121,669			11,125,637	11,132,165
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				3,968			11,121,669			11,125,637	11,132,165
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,318,988	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	8,552,407	665,698	0	0	0	0	9,218,105	9,283,472
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	8,552,407	665,698	0	0	0	0	9,218,105	9,283,472
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			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	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

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
206	State Aid Anticipation Certificates	5140						0			0	0
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		0	0	8,552,407	665,698	0	0	0	0	9,218,105	9,283,472
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,623,640)	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		396,077							396,077	721,225
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		429,715							429,715	645,792
222	Special Education Programs - Pre-K	1225		78,862							78,862	80,307
223	Remedial and Supplemental Programs - K-12	1250		25,519							25,519	19,648
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		19,416							19,416	35,302
227	Interscholastic Programs	1500		60,777							60,777	50,678
228	Summer School Programs	1600		15,944							15,944	82,944
229	Gifted Programs	1650		0							0	5,680
230	Driver's Education Programs	1700		2,812							2,812	5,466
231	Bilingual Programs	1800		146,202							146,202	255,569
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		1,175,324							1,175,324	1,902,611
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		47,753							47,753	56,945
237	Guidance Services	2120		48,927							48,927	31,385
238	Health Services	2130		41,415							41,415	51,745
239	Psychological Services	2140		10,253							10,253	11,355
240	Speech Pathology & Audiology Services	2150		13,125							13,125	16,719
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		161,473							161,473	168,149
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		72,332							72,332	70,876
245	Educational Media Services	2220		59,585							59,585	62,895
246	Assessment & Testing	2230		22							22	0
247	Total Support Services - Instructional Staff	2200		131,939							131,939	133,771
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		14,758							14,758	8,941
251	Special Area Administration Services	2330		15,353							15,353	8,207
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		30,111							30,111	17,148
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
256	Office of the Principal Services	2410		180,085							180,085	176,762
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		180,085							180,085	176,762
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		64,095							64,095	570,641
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		513,699							513,699	0
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		13,848							13,848	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		591,642							591,642	570,641
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		3,666							3,666	102,455
272	Staff Services	2640		46,437							46,437	0
273	Data Processing Services	2660		69,638							69,638	0
274	Total Support Services - Central	2600		119,741							119,741	102,455
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		1,214,991							1,214,991	1,168,926
277	COMMUNITY SERVICES (MR/SS)	3000		4,583							4,583	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (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										
292	Total Disbursements/Expenditures			2,394,898				0			2,394,898	3,071,537
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										562,024	
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	250,000
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	250,000
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

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	250,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										20,312	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction ¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	1,033,138	0	0	0	0	0	1,033,138	1,156,065
365	Total Support Services - General Administration	2300	0	0	1,033,138	0	0	0	0	0	1,033,138	1,156,065
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	1,033,138	0	0	0	0	0	1,033,138	1,156,065
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			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	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			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	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			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			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
425								0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	1,033,138	0	0	0	0	0	1,033,138	1,156,065
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(467,850)	
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	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	2,983,578	0	0	0	2,983,578	1,520,000
437	Total Support Services - Business	2500	0	0	0	0	2,983,578	0	0	0	2,983,578	1,520,000
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	2,983,578	0	0	0	2,983,578	1,520,000
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	0	0	2,983,578	0	0	0	2,983,578	1,520,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,145,076)	

The accompanying notes are an integral part of these financial statements.

	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	34,116,861	19,388,211	14,728,650	35,130,808	15,742,597
5	Operations & Maintenance	6,212,910	3,560,556	2,652,354	6,451,612	2,891,056
6	Debt Services **	8,073,636	4,440,452	3,633,184	8,045,955	3,605,503
7	Transportation	3,089,409	1,755,718	1,333,691	3,181,305	1,425,587
8	Municipal Retirement	932,976	530,242	402,734	960,782	430,540
9	Capital Improvements	0		0		0
10	Working Cash	54,942	54,939	3	99,548	44,609
11	Tort Immunity	555,701	243,908	311,793	441,953	198,045
12	Fire Prevention & Safety	827,960	468,552	359,408	849,002	380,450
13	Leasing Levy	0		0		0
14	Special Education	3,084,364	1,752,867	1,331,497	3,176,138	1,423,271
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,680,693	951,072	729,621	1,723,312	772,240
17	Summer School	0		0		0
18	Other (Describe & Itemize)	97,197	45,870	51,327	83,202	37,332
19	Totals	58,726,649	33,192,387	25,534,262	60,143,617	26,951,230
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 July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31									0	
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	Capital Appreciation Bonds, Series 2005	03/26/05	17,210,297	6	5,764,119			2,017,924	3,746,195	(3,680,130)
47	G.O. Refunding Bonds, Series 2017	11/15/17	9,175,000	3	9,175,000				9,175,000	8,371,314
48	G.O. Refunding Bonds, Series 2020	06/23/20	26,180,000	3	26,180,000				26,180,000	24,870,345
49	G.O. Refunding Bonds, Series 2021A	10/05/21	9,730,000	3	9,730,000			180,000	9,550,000	8,849,196
50	G.O. Refunding Bonds, Series 2021B	10/05/21	9,125,000	3	9,125,000				9,125,000	8,317,189
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			71,420,297		59,974,119	0	0	2,197,924	57,776,195	46,727,914
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022						1,097,069			612,960		
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	556,419	3,084,364				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	8,869			2,546		
7	Drivers' Education Fees					10-1970					35,189	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				4,034,559		
9	Driver Education					10 or 20-3370					34,215	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						565,288	3,084,364	0	4,037,105	69,404	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		3,084,364			69,404	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	1,033,138					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200				2,017,924		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				1,027,076		
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									3,045,000		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						1,033,138	3,084,364	0	3,045,000	69,404	
24	Ending Cash Basis Fund Balance as of June 30, 2023						629,219	0	0	1,605,065	0	
25	Reserved Cash Balance					714				1,605,065		
26	Unreserved Cash Balance					730	629,219	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:					Total Claims Payments:	1,033,138					
32						Total Reserve Remaining:	629,219					
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						247,163					
37	Unemployment Insurance Act						32,161					
38	Insurance (Regular or Self-Insurance)						233,029					
39	Risk Management and Claims Service						384,138					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43	Legal Services						136,646					
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	L
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CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

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

X

Yes

No

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
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	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

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.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
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	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	28,954									28,954
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	1,300,096									1,300,096
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	286,060			1,181						287,241
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	242,937									242,937
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	8,872			560						9,432
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		1,866,919	0		1,741	0	0			0	1,868,660

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	1,623,982	0		1,741	0	0			0	1,625,723
42	Total Other Federal Revenue from Revenue Tab	4998	1,623,982	0		1,741	0	0			0	1,625,723
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
45												

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
54	INSTRUCTION Total Expenditures	1000	13,829	8,000							21,829
55	SUPPORT SERVICES Total Expenditures	2000			7,001						7,001
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									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			7,000						7,000
60	FOOD SERVICES (Total)	2560									0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
264	Expenditure Section M:												
265	Other ARP Expenditures (not accounted for above)												
266	-----DISBURSEMENTS-----												
267			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
268			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
269	FUNCTION												
270	1. List the total expenditures for the Functions 1000 and 2000 below												
270	INSTRUCTION Total Expenditures	1000										0	
271	SUPPORT SERVICES Total Expenditures	2000										0	
272	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
273	FUNCTION												
274	Facilities Acquisition and Construction Services (Total)	2530										0	
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
276	FOOD SERVICES (Total)	2560										0	
277	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
278	FUNCTION												
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
282	Expenditure Section N:												
283	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
284	-----DISBURSEMENTS-----												
285			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
286			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
287	FUNCTION												
288	INSTRUCTION	1000	907,050	161,755	277,555	338,595	0	0	0			1,684,955	
289	SUPPORT SERVICES	2000	884,498	136,375	583,145	922,237	135,000	0	0			2,661,255	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	104,495	0	0	0	0			104,495	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	30,500	184	0	7,000	0	0	0			37,684	
292	FOOD SERVICES (Total)	2560	0	0	0	242,937	0	0	0			242,937	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	4,346,210
294	Expenditure Section O:												
295	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
296	-----DISBURSEMENTS-----												
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
298			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
299	FUNCTION												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				409,282	671,799	135,000		0		1,216,081	

	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	2,931,557			2,931,557						2,931,557
6	Depreciable Land	222	600,779			600,779	50	156,208	12,016		168,224	432,555
7	Buildings	230										
8	Permanent Buildings	231	145,810,443	2,514,640		148,325,083	50	60,691,791	2,874,257		63,566,048	84,759,035
9	Temporary Buildings	232	667,231			667,231	20	467,068	33,362		500,430	166,801
10	Improvements Other than Buildings (Infrastructure)	240	11,127,400			11,127,400	20	5,606,552	448,453		6,055,005	5,072,395
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	10,924,806	1,499,806	541,204	11,883,408	10	5,226,042	1,188,346	541,204	5,873,184	6,010,224
13	5 Yr Schedule	252	247,950			247,950	5	181,371	24,055		205,426	42,524
14	3 Yr Schedule	253	0			0	3	0			0	0
15	Construction in Progress	260	78,144		78,144	0	--					0
16	Total Capital Assets	200	172,388,310	4,014,446	619,348	175,783,408		72,329,032	4,580,489	541,204	76,368,317	99,415,091
17	Non-Capitalized Equipment	700				587	10		59			
18	Allowable Depreciation								4,580,548			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	93,790,073
9	O&M	Expenditures 16-24, L155	Total Expenditures			8,710,415
10	DS	Expenditures 16-24, L178	Total Expenditures			11,125,637
11	TR	Expenditures 16-24, L214	Total Expenditures			9,218,105
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			2,394,898
13	TORT	Expenditures 16-24, L422	Total Expenditures			1,033,138
14			Total Expenditures		\$	126,272,266
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			0
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			1,196,543
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			465,364
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			3,564,448
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			99,698
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			1,484,364
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			883,682
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			587
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000 Community Services			0
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			69,042
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			0
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			2,197,924
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000 Community Services			0
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			78,862
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			15,944
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			4,583
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125 Pre-K Programs			0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225 Special Education Programs Pre-K			0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300 Adult/Continuing Education Programs			0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600 Summer School Programs			0
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000 Community Services			0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	10,061,041

	A	B	C	D	E	F
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
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			116,211,225
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			6,688.14
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 17,375.72
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
4	PER CAPITA TUITION CHARGE					
101	LESS OFFSETTING RECEIPTS/REVENUES:					
103	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
104	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
105	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
106	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
107	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
108	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
109	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
110	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
111	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
112	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
113	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		222,863
114	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		1,684,893
115	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0
116	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
117	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
118	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
119	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
120	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		364,101
121	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0
122	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		10,000
123	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
124	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,271,093
125	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		16,819
126	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
127	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		14,071
128	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
129	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		42,950
130	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		4,484,707
131	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
132	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
133	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0
134	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
136	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
138	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
139	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
140	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		0
141	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
142	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		197,987
143	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0
144	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		3,435,754
145	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		760,652
146	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		64,620
147	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,211,337
148	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		166,429
149	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
151	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
152	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
153	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
154	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
155	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
156	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		89,192
157	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
158	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
159	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		150,300
160	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0
161	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0
162	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0
163	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
164	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		315,081
165	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		358,717
166	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,625,723
167	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0
192						0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		3,174,651
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		789,153
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	20,451,093
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		95,760,132
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		4,580,548
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		100,340,680
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		6,688.14
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	15,002.78
202						
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.					

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
Trans - Pupil Transportation Services - Purchased Services	40-2550-300	First Student	9,218,105	25,000	9,193,105
Education - Food Services - Purchased Services	10-2560-300	Organic Life	2,969,788	25,000	2,944,788
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
Total			12,187,893	0	12,137,893

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).					279,752		
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			66,190,313		66,190,313	
20	Support Services:							
21	Pupil	2100			7,839,534		7,839,534	
22	Instructional Staff	2200			5,552,315		5,552,315	
23	General Admin.	2300			2,174,051		2,174,051	
24	School Admin	2400			5,277,637		5,277,637	
25	Business:							
26	Direction of Business Spt. Srv.	2510		91,641	0	91,641	0	
27	Fiscal Services	2520		729,266	0	729,266	0	
28	Oper. & Maint. Plant Services	2540			9,155,072	9,155,072	0	
29	Pupil Transportation	2550			9,218,831		9,218,831	
30	Food Services	2560			2,954,949		2,954,949	
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			0		0	
35	Information Services	2630			42,224		42,224	
36	Staff Services	2640		1,098,367	0	1,098,367	0	
37	Data Processing Services	2660		2,279,973	0	2,279,973	0	
38	Other:	2900			500		500	
39	Community Services	3000			104,281		104,281	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)					(12,137,893)		(12,137,893)
41	Total			4,199,247	96,371,814	13,354,319	87,216,742	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	4,199,247	Total Indirect Costs:	13,354,319	
44				Total Direct Costs:	96,371,814	Total Direct Costs:	87,216,742	
45				= 4.36%		= 15.31%		

	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	Belvidere CUSD 100			04-004-1000-26_AFR22 Belvidere CUSD 100		
7	04004100026					
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 (Check all that apply)				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		X	X		North Boone CUSD #200
14	Employee Benefits		X	X		Boone County Government/City of Belvidere
15	Energy Purchasing					
16	Food Services		X	X		Immanuel Lutheran School, Camelot
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		CLIC
20	Investment Pools		X	X		ISDLAF
21	Legal Services					
22	Maintenance Services		X	X		Boone County Government
23	Personnel Recruitment					
24	Professional Development		X	X		Regional Office of Education
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings		X	X		Illinois State University
28	Supply & Equipment Purchasing		X	X		Harlem CUSD #122
29	Technology Services		X	X		Harlem CUSD #122
30	Transportation		X	X		North Boone CUSD #200, Hononegah, Harlem CUSD #122, RPS #205
31	Vocational Education Cooperatives		X	X		CEANCI Advance NOW (RVC)
32	All Other Joint/Cooperative Agreements		X	X		Running Start (RVC)
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
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: Belvidere CUSD 100
 RCDT Number: 04004100026

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	390,546		0	390,546	430,542		0	430,542
2. Special Area Administration Services	2330	492,142		0	492,142	595,450		0	595,450
3. Other Support Services - School Administration	2490	0		0	0			0	0
4. Direction of Business Support Services	2510	91,641	0	0	91,641	314,429	0	0	314,429
5. Internal Services	2570	0		0	0	10,000		0	10,000
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		974,329	0	0	974,329	1,350,421	0	0	1,350,421
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									39%

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.

AFR Page No.	AFR Line No.	Fund	Function	Object	Amount	Description
8.	80.	Education	Multiple		91,349	Prior Year Adjustment for Miles Investment Account
10.	11.	DS	1190		97,197	Sec. 18-233 Recovery Levy
12.	109.	Education	1999		275,130	TRS Refund and other refunds & reimbursements
12.	109.	O&M	1999		1,173	Miscellaneous Refunds & Reimbursements
13.	182.	Education	4090		197,987	E-Rate
14.	205.	Education	4399		2,900	Title I - School Improvement
15.	269.	Multiple	4998		1,625,723	ESSER I, II, III, Digital Equity II, and ARP Homeless
16.	43.	Education	2190	300/400	20,588	Graduation
17.	75.	Education	2900	400	500	Premier Wireless CPR3 Technology
19.	175.	DS	5400	300	3,968	Bond Fees
25.	18.	DS	1190		97,197	Sec. 18-233 Recovery Levy
39.	191.	Multiple	4998		1,625,723	ESSER I, II, III, Digital Equity II, and ARP Homeless

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:

See embedded AFR above.

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	98,150,310	9,267,692	7,594,465	131,909	115,144,376
9	Direct Expenditures	93,790,073	8,710,415	9,218,105		111,718,593
10	Difference	4,360,237	557,277	(1,623,640)	131,909	3,425,783
11	Fund Balance - June 30, 2023	61,094,216	11,546,925	5,522,155	6,130,693	84,293,989
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 04004100026
School District/Joint Agreement Name: Belvidere CUSD 100
Auditor Name: Cory Cowan, CPA
License #: 065-041841 License Expiration Date (below): 9/30/2024
04-004-1000-26_AFR22 Belvidere CUSD 100

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	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](#)