

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

<p align="center"><u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i></p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
<p>School District/Joint Agreement Number: 17064005026</p>				<p>Name of Auditing Firm: CliftonLarsonAllen LLP</p>	
<p>County Name: McLean</p>				<p>Name of Audit Manager: Hope Wheeler</p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): McLean County USD 5</p>		<p align="center"> School District Lookup Tool School District Directory </p>		<p>Address: 301 North Neil Street, Suite 205</p>	
<p>Address: 1809 West Hovey</p>				<p>City: Champaign State: IL Zip Code: 61820</p>	
<p>City: Normal</p>		<p align="center"><u>Filing Status:</u></p> <p align="center"> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions </p>		<p>Phone Number: 217-373-3139 Fax Number: 217-355-9549</p>	
<p>Email Address: weiklek@unit5.org</p>				<p>IL License Number (9 digit): 65022283 Expiration Date: 9/30/2024</p>	
<p>Zip Code: 61761-4339</p>				<p>Email Address: hope.wheeler@claconnect.com</p>	
<p align="center"><u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net</p>		<p align="center">ISBE Use Only</p>	
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print): Dr. Kristen Weikle</p>		<p>Township Treasurer Name (type or print)</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>Email Address: weiklek@unit5.org</p>		<p>Email Address:</p>		<p>Email Address:</p>	
<p>Telephone: 309-557-4000 Fax Number:</p>		<p>Telephone: Fax Number:</p>		<p>Telephone: Fax Number:</p>	
<p>Signature & Date:</p>		<p>Signature & Date:</p>		<p>Signature & Date:</p>	

* 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).

17-064-0050-26_AFR22 McLean County USD 5

**MCLEAN COUNTY UNIT SCHOOL DISTRICT NO. 5
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INDEPENDENT AUDITORS' REPORT

Board of Education
McLean County Unit School District No. 5
Normal, Illinois

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLean County Unit School District No. 5 (the District), as of and for the year ended June 30, 2023, and have issued our report thereon dated November 30, 2023 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprises McLean County Unit School District No. 5's financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 30, 2023.

The accompanying supplementary information on pages 5 through 27 of this regulatory-based Annual Financial Report is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole, on the basis of accounting described in Note 1 to the financial statements.

The supplementary information on pages 2 through 4 and 28 through 47 and the Audit Checklist of this regulatory-based Annual Financial Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Champaign, Illinois
November 30, 2023

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]
2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].
3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].
4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the Illinois State Revenue Sharing Act [30 ILCS 115/12].
9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5].
10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5].
11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per Illinois School Code [105 ILCS 5/17-2A].
12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.2; 2-2.2].
14. At least one of the following forms was filed with ISBE later: The FY22 AFR [ISBE FORM 50-31], 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 5/9-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Code [105 ILCS 5/14-8].

- 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)
The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Empty box for explaining reasons for other than unqualified opinion.

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.

Table with columns: Account Name, 3100, 3120, 3500, 3510, 3950, Total. Rows include Deferred Revenues (490) and Direct Receipts/Revenue.

- 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:

Empty box for comments applicable to the questionnaire.

CliftonLarsonAllen LLP

Name of Audit Firm (print)

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

Signature of CliftonLarsonAllen LLP

Signature

November 30, 2023

mm/66/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):					2,527,698,490					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.027200		+ 0.005000		+ 0.002000		= 0.034200		0.000500			
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance				
17	144,175,918			150,996,132			(6,820,214)			84,561,881				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		+ 0		+ 0		+ 0		+ 0					
24	Other		Total											
25	0		= 0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		348,822,392											
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		89,369,726									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														

	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: McLean County USD 5																
8	District Code: 17064005026																
9	County Name: McLean																
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 84,561,881.00 Ratio 0.587 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 144,100,795.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) (75,123.00)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 150,996,132.00 Ratio 1.048 Score 3																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 144,100,795.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) (75,123.00)																
21	Possible Adjustment: Value 1.05																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 85,216,008.00 Days 203.16 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 419,433.70 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 73,480,195.10 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 89,369,726.00 Percent 74.37 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 348,822,391.62 Weight 0.10																
34	Value 0.30																
35																	
36	Total Profile Score: 3.55 *																
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		18,942,668	1,331,199	18,593,886	1,525,971	2,791,566		22,996,272	732,120	560,182
5	Investments	120							40,419,898		
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		18,942,668	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	732,120	560,182
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480	437,488							689	
32	Deferred Revenues & Other Current Liabilities	490	216,639								
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		654,127	0	0	0	0	0	0	689	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	213,797				2,791,566			731,431	
39	Unreserved Fund Balance	730	18,074,744	1,331,199	18,593,886	1,525,971		0	63,416,170		560,182
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		18,942,668	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	732,120	560,182
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	1,804,617								
46	Total Student Activity Current Assets For Student Activity Funds		1,804,617								
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	1,804,617								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,804,617								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		20,747,285	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	732,120	560,182
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		654,127	0	0	0	0	0	0	689	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	2,018,414	0	0	0	2,791,566	0	0	731,431	0
60	Unreserved Fund Balance District with Student Activity Funds	730	18,074,744	1,331,199	18,593,886	1,525,971	0	0	63,416,170	0	560,182
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		20,747,285	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	732,120	560,182

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			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,960,561	
17	Building & Building Improvements	230		117,811,112	
18	Site Improvements & Infrastructure	240		51,381,985	
19	Capitalized Equipment	250		10,276,733	
20	Construction in Progress	260		138,333	
21	Amount Available in Debt Service Funds	340			18,593,886
22	Amount to be Provided for Payment on Long-Term Debt	350			70,775,840
23	Total Capital Assets			182,568,724	89,369,726
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			89,369,726
37	Total Long-Term Liabilities				89,369,726
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			182,568,724	
41	Total Liabilities and Fund Balance		0	182,568,724	89,369,726
42	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	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			182,568,724	89,369,726
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				89,369,726
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			182,568,724	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	182,568,724	89,369,726

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
3	RECEIPTS/REVENUES									
4	LOCAL SOURCES	1000	77,741,366	12,668,695	36,144,974	4,820,898	5,164,021	0	2,050,796	5,943,674
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0			
6	STATE SOURCES	3000	26,241,790	50,000	0	5,923,881	0	0	0	0
7	FEDERAL SOURCES	4000	14,278,673	0	0	399,819	0	0	0	0
8	Total Direct Receipts/Revenues		118,261,829	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674
9	Receipts/Revenues for "On Behalf" Payments ²	3998	49,611,570							
10	Total Receipts/Revenues		167,873,399	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674
11	DISBURSEMENTS/EXPENDITURES									
12	Instruction	1000	90,365,140				2,140,611			1,090,370
13	Support Services	2000	32,869,810	13,052,841		13,102,989	2,324,913	0		4,833,451
14	Community Services	3000	943,103	0		0	90,870			0
15	Payments to Other Districts & Governmental Units	4000	662,249	0	0	0	0	0		0
16	Debt Service	5000	0	0	38,104,031	0	0			0
17	Total Direct Disbursements/Expenditures		124,840,302	13,052,841	38,104,031	13,102,989	4,556,394	0		5,923,821
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	49,611,570	0	0	0	0	0		0
19	Total Disbursements/Expenditures		174,451,872	13,052,841	38,104,031	13,102,989	4,556,394	0		5,923,821
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,578,473)	(334,146)	(1,959,057)	(1,958,391)	607,627	0	2,050,796	19,853
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	8,200,000							
25	Abatement of the Working Cash Fund ¹²	7110		270,000						
26	Transfer of Working Cash Fund Interest	7120								
27	Transfer Among Funds	7130								
28	Transfer of Interest	7140								
29	Transfer from Capital Project Fund to O&M Fund	7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170								
32	SALE OF BONDS (7200)									
33	Principal on Bonds Sold	7210								
34	Premium on Bonds Sold	7220								
35	Accrued Interest on Bonds Sold	7230								
36	Sale or Compensation for Fixed Assets ⁶	7300		19,010						
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			70,246					
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			4,877					
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0					
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0					
41	Transfer to Capital Projects Fund	7800						0		
42	ISBE Loan Proceeds	7900								
43	Other Sources Not Classified Elsewhere	7990	23,001	236,227	789,776					
44	Total Other Sources of Funds		8,223,001	525,237	864,899	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)									

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)									
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							8,470,000	
48	Transfer of Working Cash Fund Interest ¹²	8120							0	
49	Transfer Among Funds	8130								
50	Transfer of Interest	8140								
51	Transfer from Capital Project Fund to O&M Fund	8150						0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160								
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170								
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410		70,246						
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420								
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430								
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440								
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510		4,877						
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520								
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530								
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540								
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620								
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630								
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640								
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710								
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720								
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730								
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740								
70	Taxes Transferred to Pay for Capital Projects	8810								
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820								
72	Other Revenues Pledged to Pay for Capital Projects	8830								
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910								
75	Other Uses Not Classified Elsewhere	8990	789,776							
76	Total Other Uses of Funds		789,776	75,123	0	0	0	0	8,470,000	0
77	Total Other Sources/Uses of Funds		7,433,225	450,114	864,899	0	0	0	(8,470,000)	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		854,752	115,968	(1,094,158)	(1,958,391)	607,627	0	(6,419,204)	19,853
79	Fund Balances without Student Activity Funds - July 1, 2022		17,433,789	1,215,231	19,688,044	3,484,362	2,183,939	0	69,835,374	711,578
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)									
81	Fund Balances without Student Activity Funds - June 30, 2023		18,288,541	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	731,431
84										
85	Student Activity Fund Balance - July 1, 2022		1,910,508							
86	RECEIPTS/REVENUES -Student Activity Funds									
87	Total Student Activity Direct Receipts/Revenues	1799	2,551,816							
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds									
89	Total Student Activity Disbursements/Expenditures	1999	2,657,707							
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures³		(105,891)							
91	Student Activity Fund Balance - June 30, 2023		1,804,617							

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

1	A	B	C	D	E	F	G	H	I	J
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort
93	RECEIPTS/REVENUES (with Student Activity Funds)									
94	LOCAL SOURCES	1000	80,293,182	12,668,695	36,144,974	4,820,898	5,164,021	0	2,050,796	5,943,674
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	26,241,790	50,000	0	5,923,881	0	0	0	0
97	FEDERAL SOURCES	4000	14,278,673	0	0	399,819	0	0	0	0
98	Total Direct Receipts/Revenues		120,813,645	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674
99	Receipts/Revenues for "On Behalf" Payments ²	3998	49,611,570	0	0	0	0	0		0
100	Total Receipts/Revenues		170,425,215	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)									
102	Instruction	1000	93,022,847				2,140,611			1,090,370
103	Support Services	2000	32,869,810	13,052,841		13,102,989	2,324,913	0		4,833,451
104	Community Services	3000	943,103	0		0	90,870			
105	Payments to Other Districts & Governmental Units	4000	662,249	0	0	0	0	0		0
106	Debt Service	5000	0	0	38,104,031	0	0			0
107	Total Direct Disbursements/Expenditures		127,498,009	13,052,841	38,104,031	13,102,989	4,556,394	0		5,923,821
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	49,611,570	0	0	0	0	0		0
109	Total Disbursements/Expenditures		177,109,579	13,052,841	38,104,031	13,102,989	4,556,394	0		5,923,821
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(6,684,364)	(334,146)	(1,959,057)	(1,958,391)	607,627	0	2,050,796	19,853
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)									
112	OTHER SOURCES OF FUNDS (7000)									
113	Total Other Sources of Funds		8,223,001	525,237	864,899	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)									
115	Total Other Uses of Funds		789,776	75,123	0	0	0	0	8,470,000	0
116	Total Other Sources/Uses of Funds		7,433,225	450,114	864,899	0	0	0	(8,470,000)	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		20,093,158	1,331,199	18,593,886	1,525,971	2,791,566	0	63,416,170	731,431

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
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		64,601,626	11,875,344	35,938,574	4,750,113	2,221,500		1,187,559	5,880,497	1,187,559
6	Leasing Purposes Levy ⁸	1130	1,086,616	100,942							
7	Special Education Purposes Levy	1140	950,027								
8	FICA/Medicare Only Purposes Levies	1150					2,352,122				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		66,638,269	11,976,286	35,938,574	4,750,113	4,573,622	0	1,187,559	5,880,497	1,187,559
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	62,059	11,153	34,481	4,424	4,286		1,106	5,570	1,106
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	5,616,184				562,236				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		5,678,243	11,153	34,481	4,424	566,522	0	1,106	5,570	1,106
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342	221,619								
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		221,619								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	162,560	13,087	171,919	45,386	23,877		862,131	11,114	6,183
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		162,560	13,087	171,919	45,386	23,877	0	862,131	11,114	6,183
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,782,434								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	174								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	49,947								
75	Total Food Service		2,832,555								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	112,515								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	560,506								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	2,551,816								
83	Total District/School Activity Income (without Student Activity Funds)		673,021	0							
84	Total District/School Activity Income (with Student Activity Funds)		3,224,837								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	831,205								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	693								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		831,898								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		105,112							
98	Contributions and Donations from Private Sources	1920	349,817			2,475					
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	659							25,108	
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	58,742								
104	Proceeds from Vendors' Contracts	1980	7,655	287,618							
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	75,565	165,923							
109	Other Local Revenues (Describe & Itemize)	1999	210,763	109,516		18,500				21,385	
110	Total Other Revenue from Local Sources		703,201	668,169	0	20,975	0	0	0	46,493	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	77,741,366	12,668,695	36,144,974	4,820,898	5,164,021	0	2,050,796	5,943,674	1,194,848
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	80,293,182								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	22,355,091								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		22,355,091	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,363,051								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	464,337								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,827,388	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	42,208								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,208	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	15,080								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	65,342								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				2,090,276					
155	Transportation - Special Education	3510				3,807,497					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		5,897,773	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
161	Early Childhood - Block Grant	3705	1,770,626			26,108					
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	166,055								
171	Total Restricted Grants-In-Aid		3,886,699	50,000	0	5,923,881	0	0	0	0	0
172	Total Receipts from State Sources	3000	26,241,790	50,000	0	5,923,881	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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	3,031,690								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	597,320								
196	Summer Food Service Program	4225	18,035								
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		3,647,045				0				
201	TITLE I										
202	Title I - Low Income	4300	1,550,498								
203	Title I - Low Income - Neglected, Private	4305	49,649								
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	76,401								
206	Total Title I		1,676,548	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,987								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,987	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	57,652								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	2,605,326								
217	Fed - Spec Education - IDEA - Room & Board	4625	216,613								
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		2,879,591	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	80,331								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	348,046								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	228,695								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	677,406								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	4,731,024			399,819					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		14,278,673	0	0	399,819	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	14,278,673	0	0	399,819	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		118,261,829	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674	1,194,848
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		120,813,645	12,718,695	36,144,974	11,144,598	5,164,021	0	2,050,796	5,943,674	1,194,848

**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 #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	43,840,924	7,868,004	191,312	1,368,468	5,497	21,730	29,745		53,325,680	53,117,616
6	Tuition Payment to Charter Schools	1115			350,796						350,796	0
7	Pre-K Programs	1125									0	0
8	Special Education Programs (Functions 1200-1220)	1200	20,404,329	5,481,614	154,905	328,458		3,120,854	5,943		29,496,103	30,739,742
9	Special Education Programs Pre-K	1225	1,571,477	371,995	26,264	30,921					2,000,657	2,008,269
10	Remedial and Supplemental Programs K-12	1250	1,394,137	328,425	4,337	39,969					1,766,868	1,950,463
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	16,782	592	1,700				8,472		27,546	46,014
14	Interscholastic Programs	1500	685,628	28,805	177,122	112,962		61,696	28,112		1,094,325	1,073,265
15	Summer School Programs	1600	463,982	43,830	1,361	15,602					524,775	413,113
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	35,225	1,243							36,468	2,892
18	Bilingual Programs	1800	1,467,232	250,473		24,217					1,741,922	1,829,542
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						2,657,707			2,657,707	2,500,000
34	Total Instruction¹⁰ (without Student Activity Funds)	1000	69,879,716	14,374,981	907,797	1,920,597	5,497	3,204,280	72,272	0	90,365,140	91,180,916
35	Total Instruction¹⁰ (with Student Activity Funds)	1000	69,879,716	14,374,981	907,797	1,920,597	5,497	5,861,987	72,272	0	93,022,847	93,680,916
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,496,989	263,322	23,784	200					1,784,295	1,735,526
39	Guidance Services	2120	1,696,435	317,711	180,000						2,194,146	1,903,056
40	Health Services	2130	784,456	276,139	1,746	17,894					1,080,235	1,275,819
41	Psychological Services	2140	1,274,235	230,023	172	249					1,504,679	1,421,794
42	Speech Pathology & Audiology Services	2150	720,818	132,817							853,635	828,530
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,783	6							2,789	3,368
44	Total Support Services - Pupils	2100	5,975,716	1,220,018	205,702	18,343	0	0	0	0	7,419,779	7,168,093
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,892,992	369,544	215,366	218,063	0	5,295			2,701,260	3,108,660
47	Educational Media Services	2220	1,302,886	216,032	0	126,640					1,645,558	1,568,475
48	Assessment & Testing	2230			196,395	600					196,995	190,000
49	Total Support Services - Instructional Staff	2200	3,195,878	585,576	411,761	345,303	0	5,295	0	0	4,543,813	4,867,135
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	12,517	1,182	113,816	14,371	0	34,523	0		176,409	161,090
52	Executive Administration Services	2320	258,643	105,970	94,287	18,306	0	5,838			483,044	465,474
53	Special Area Administration Services	2330	359,134	86,892		358					446,384	481,711
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	630,294	194,044	208,103	33,035	0	40,361	0	0	1,105,837	1,108,275

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
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	5,761,970	1,378,011	6,696			14,205	4,177		7,165,059	6,918,653
58	Other Support Services - School Admin (Describe & Itemize)	2490	48,228	20,204							68,432	
59	Total Support Services - School Administration	2400	5,810,198	1,398,215	6,696	0	0	14,205	4,177	0	7,233,491	6,918,653
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	145,170	27,156	11,828	3,840		680			188,674	185,068
62	Fiscal Services	2520	372,834	58,144	28,367	32,210		109,798			601,353	657,309
63	Operation & Maintenance of Plant Services	2540	0	0	11,885	46,830	833,359	724			892,798	47,955
64	Pupil Transportation Services	2550					144,396				144,396	150,000
65	Food Services	2560	2,311,714	543,269	60,379	2,931,267	17,681	3,701	21,315		5,889,326	5,903,466
66	Internal Services	2570	65,712	0	259,927	109,702	0	0	0		435,341	345,856
67	Total Support Services - Business	2500	2,895,430	628,569	372,386	3,123,849	995,436	114,903	21,315	0	8,151,888	7,289,654
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	88,031	25,215	8,282	9,755		1,220			132,503	162,681
72	Staff Services	2640	404,681	85,778	27,468	14,979	0	9,909			542,815	577,533
73	Data Processing Services	2660	1,106,427	146,673	285,215	1,932,257	183,850	0	83,274		3,737,696	3,761,249
74	Total Support Services - Central	2600	1,599,139	257,666	320,965	1,956,991	183,850	11,129	83,274	0	4,413,014	4,501,463
75	Other Support Services (Describe & Itemize)	2900	0	0	240	1,748					1,988	31,000
76	Total Support Services	2000	20,106,655	4,284,088	1,525,853	5,479,269	1,179,286	185,893	108,766	0	32,869,810	31,884,273
77	COMMUNITY SERVICES (ED)	3000	683,992	148,004	83,260	27,847					943,103	974,368
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120									0	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			112,948						112,948	93,130
86	Total Payments to Other Govt Units (In-State)	4100			112,948			0			112,948	93,130
87	Payments for Regular Programs - Tuition	4210						128,680			128,680	80,000
88	Payments for Special Education Programs - Tuition	4220						17,070			17,070	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240						370,927			370,927	375,000
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280						31,320			31,320	50,000
93	Other Payments to In-State Govt Units	4290						1,304			1,304	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						549,301			549,301	505,000
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	1,300
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	1,300
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			112,948			549,301			662,249	599,430
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									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)		90,670,363	18,807,073	2,629,858	7,427,713	1,184,783	3,939,474	181,038	0	124,840,302	124,638,987
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		90,670,363	18,807,073	2,629,858	7,427,713	1,184,783	6,597,181	181,038	0	127,498,009	127,138,987
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(6,578,473)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(6,684,364)	
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				544					544	600
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			42,519		26,495				69,014	72,000
128	Operation & Maintenance of Plant Services	2540	6,369,647	1,035,271	1,334,938	3,429,021	808,058	998	5,350		12,983,283	13,110,077
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	6,369,647	1,035,271	1,377,457	3,429,021	834,553	998	5,350	0	13,052,297	13,182,077
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	6,369,647	1,035,271	1,377,457	3,429,565	834,553	998	5,350	0	13,052,841	13,182,677
134	COMMUNITY SERVICES (O&M)	3000									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
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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
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
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	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
155	Total Direct Disbursements/Expenditures		6,369,647	1,035,271	1,377,457	3,429,565	834,553	998	5,350	0	13,052,841	13,182,677
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(334,146)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,076,951			3,076,951	3,084,261
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						35,022,830			35,022,830	35,022,830
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,250			4,250	0
176	Total Debt Services	5000			0			38,104,031			38,104,031	38,107,091
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			38,104,031			38,104,031	38,107,091
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,959,057)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	217,165	55,161	10,526,869	1,551,476	729,387	232	22,699		13,102,989	14,570,633
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	217,165	55,161	10,526,869	1,551,476	729,387	232	22,699	0	13,102,989	14,570,633
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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
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
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		217,165	55,161	10,526,869	1,551,476	729,387	232	22,699	0	13,102,989	14,570,633
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,958,391)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		692,378							692,378	580,391
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		1,286,123							1,286,123	1,963,758
222	Special Education Programs - Pre-K	1225		67,790							67,790	60,357
223	Remedial and Supplemental Programs - K-12	1250		19,594							19,594	18,772
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		242							242	0
227	Interscholastic Programs	1500		30,546							30,546	5,476
228	Summer School Programs	1600		22,577							22,577	15,591
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		504							504	57
231	Bilingual Programs	1800		20,857							20,857	18,841
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		2,140,611							2,140,611	2,663,243
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		24,274							24,274	18,457
237	Guidance Services	2120		40,245							40,245	37,613
238	Health Services	2130		58,335							58,335	57,402
239	Psychological Services	2140		17,897							17,897	15,996
240	Speech Pathology & Audiology Services	2150		9,664							9,664	8,253
241	Other Support Services - Pupils (Describe & Itemize)	2190		179							179	0
242	Total Support Services - Pupils	2100		150,594							150,594	137,721
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		52,329							52,329	47,867
245	Educational Media Services	2220		27,376							27,376	26,240
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		79,705							79,705	74,107
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		181							181	0
250	Executive Administration Services	2320		44,572							44,572	51,044
251	Special Area Administration Services	2330		15,889							15,889	16,561
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		60,642							60,642	67,605
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		348,698							348,698	331,288
257	Other Support Services - School Administration (Describe & Itemize)	2490		648							648	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	Total Support Services - School Administration	2400		349,346							349,346	331,288
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		26,626							26,626	38,951
261	Fiscal Services	2520		62,586							62,586	71,348
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		966,338							966,338	914,081
264	Pupil Transportation Services	2550		32,671							32,671	32,014
265	Food Services	2560		335,965							335,965	315,722
266	Internal Services	2570		9,942							9,942	9,892
267	Total Support Services - Business	2500		1,434,128							1,434,128	1,382,008
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		16,582							16,582	19,711
272	Staff Services	2640		74,640							74,640	85,900
273	Data Processing Services	2660		159,276							159,276	147,783
274	Total Support Services - Central	2600		250,498							250,498	253,394
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		2,324,913							2,324,913	2,246,123
277	COMMUNITY SERVICES (MR/SS)	3000		90,870							90,870	92,597
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									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
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000								0	0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			4,556,394							4,556,394	5,001,963
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										607,627	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0					0	0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0

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 #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	1,019,700								1,019,700	1,019,708
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500	31,680		38,990						70,670	80,693
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction¹⁴	1000	1,051,380	0	38,990	0	0	0	0	0	1,090,370	1,100,401
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130	632,653	57	1,485	763					634,958	630,791
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	632,653	57	1,485	763	0	0	0	0	634,958	630,791
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	86,664								86,664	86,661
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	86,664	0	0	0	0	0	0	0	86,664	86,661
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	0
361	Executive Administration Services	2320	191,833	23,908							215,741	196,555
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			1,707,788	16,174		445			1,724,407	1,799,399

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
365	Total Support Services - General Administration	2300	191,833	23,908	1,707,788	16,174	0	445	0	0	1,940,148	1,995,954
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	414,156								414,156	414,139
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	0
369	Total Support Services - School Administration	2400	414,156	0	0	0	0	0	0	0	414,156	414,139
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	25,260								25,260	25,264
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540	91,702	18,497	398,545	22,642	81,867	0	261,016		874,269	659,727
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	116,962	18,497	398,545	22,642	81,867	0	261,016	0	899,529	684,991
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640	75,127	692,338	90,531						857,996	1,158,719
384	Data Processing Services	2660									0	34,153
385	Total Support Services - Central	2600	75,127	692,338	90,531	0	0	0	0	0	857,996	1,192,872
386	Other Support Services <i>(Describe & Itemize)</i>	2900										0
387	Total Support Services	2000	1,517,395	734,800	2,198,349	39,579	81,867	445	261,016	0	4,833,451	5,005,408
388	COMMUNITY SERVICES (TF)	3000										0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0						0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0						0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0						0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	0
425	(Lease/Purchase Principal Retired) ¹¹										0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		2,568,775	734,800	2,237,339	39,579	81,867	445	261,016	0	5,923,821	6,105,809
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,853	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530			44,223						44,223	46,400
436	Operation & Maintenance of Plant Services	2540			96,590		886,537				983,127	1,113,600
437	Total Support Services - Business	2500	0	0	140,813	0	886,537	0	0	0	1,027,350	1,160,000
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	140,813	0	886,537	0	0	0	1,027,350	1,160,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									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
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									0	0
451	Principal Retired)										0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	140,813	0	886,537	0	0	0	1,027,350	1,160,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										167,498	

	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	64,601,626	35,206,586	29,395,040	67,376,657
5	Operations & Maintenance	11,875,344	6,471,799	5,403,545	12,385,415	5,913,616
6	Debt Services **	35,938,574	19,091,807	16,846,767	36,536,974	17,445,167
7	Transportation	4,750,113	2,588,720	2,161,393	4,954,166	2,365,446
8	Municipal Retirement	2,221,500	1,174,631	1,046,869	2,247,953	1,073,322
9	Capital Improvements	0		0		0
10	Working Cash	1,187,559	647,180	540,379	1,238,541	591,361
11	Tort Immunity	5,880,497	3,158,626	2,721,871	6,044,826	2,886,200
12	Fire Prevention & Safety	1,187,559	647,180	540,379	1,238,541	591,361
13	Leasing Levy	1,187,558	647,180	540,378	1,238,542	591,362
14	Special Education	950,027	517,744	432,283	990,833	473,089
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	2,352,122	1,305,232	1,046,890	2,497,890	1,192,658
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	132,132,479	71,456,685	60,675,794	136,750,338	65,293,653
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
31	Santander Leasing LLC	07/11/18	134,794	8	107,103			107,103	0	
32	Turf Tank	04/11/22	99,823	8	84,823			15,123	69,700	69,700
33	Watts	04/18/22	339,798	8	338,798			60,217	278,581	278,581
34	NCHS Portable Classroom	07/01/22	101,576	8		101,576		27,561	74,015	74,015
35	NCHS Portable Classroom	07/01/22	101,576	8		101,576		27,561	74,015	74,015
36	Towanda Portable Classroom	06/30/23	33,076	8		33,076			33,076	33,076
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			810,643		530,724	236,228	0	237,565	529,387	529,387
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
46	General Obligation School Bonds, Series 2016	03/21/16	9,585,000	3&6	9,585,000				9,585,000	
47	Refunding Bonds 2017A	03/21/17	65,330,000	3	38,370,000			18,600,000	19,770,000	10,761,114
48	General Obligation School Bonds, Series 2017B	07/20/17	3,500,000	1	865,000			865,000	0	
49	General Obligation School Bonds, Series 2018	03/01/18	8,930,000	4	8,840,000				8,840,000	8,840,000
50	General Obligation School Bonds, Series 2020	06/11/20	29,000,000	1	14,735,000			14,735,000	0	
51	General Obligation School Bonds, Series 2021	05/10/21	5,100,000	4	5,100,000				5,100,000	5,100,000
52	General Obligation School Bonds, Series 2022	05/09/22	45,055,000	1	45,055,000				45,055,000	45,055,000
53	Financed Purchases	Various		7	1,159,428	23,001		692,090	490,339	490,339
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			167,310,643		124,240,152	259,229	0	35,129,655	89,369,726	70,775,840
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	Financed Purchase			10. Other	
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other	GASB 87 Leases			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						711,578				126,181
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	5,886,067	950,027			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	11,114				
7	Drivers' Education Fees					10-1970					58,742
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					65,342
10	Other Receipts (Describe & Itemize)					--	46,493				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						5,943,674	950,027	0	0	124,084
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		950,027			36,468
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	5,923,821				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						5,923,821	950,027	0	0	36,468
24	Ending Cash Basis Fund Balance as of June 30, 2023						731,431	0	0	0	213,797
25	Reserved Cash Balance					714	731,431				213,797
26	Unreserved Cash Balance					730	0	0	0	0	0

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	5,923,821				
32						Total Reserve Remaining:	0				
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						683,955				
37	Unemployment Insurance Act						103				
38	Insurance (Regular or Self-Insurance)						1,109,320				
39	Risk Management and Claims Service						587,849				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						3,515,357				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						27,237				
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
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023											Click below for schedule instructions:
2	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.
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		(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	807,292									807,292
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	205,838									205,838
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		1,013,130	0		0	0	0			0	1,013,130

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.
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		(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, HT, ST)	4998	392,018									392,018
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	2,790,672			399,819						3,190,491
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	438,564									438,564

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	402,385									402,385
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	13,607									13,607
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998	5,320									5,320
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 Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	113,892									113,892
39	Total Revenue Section B		4,156,458	0		399,819	0	0			0	4,556,277

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	4,731,024	0		399,819	0	0			0	5,130,843
42	Total Other Federal Revenue from Revenue Tab	4998	4,731,024	0		399,819	0	0			0	5,130,843
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
52	FUNCTION									
53	1. List the total expenditures for the Functions 1000 and 2000 below									
54	INSTRUCTION Total Expenditures									0
55	SUPPORT SERVICES Total Expenditures									0
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
58	Facilities Acquisition and Construction Services (Total)									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
60	FOOD SERVICES (Total)									0
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)									0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0		0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
	GEER I EXPENDITURES (CARES)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
69													
70	FUNCTION												
71	1. List the total expenditures for the Functions 1000 and 2000 below												
72	INSTRUCTION Total Expenditures	1000		234,547	68,056							302,603	
73	SUPPORT SERVICES Total Expenditures	2000		45,773	11,960							57,733	
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
76	Facilities Acquisition and Construction Services (Total)	2530										0	
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
78	FOOD SERVICES (Total)	2560										0	
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
84	Expenditure Section C:												
85				-----DISBURSEMENTS-----									
86	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	FUNCTION												
89	1. List the total expenditures for the Functions 1000 and 2000 below												
90	INSTRUCTION Total Expenditures	1000										0	
91	SUPPORT SERVICES Total Expenditures	2000										0	
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
94	Facilities Acquisition and Construction Services (Total)	2530										0	
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
96	FOOD SERVICES (Total)	2560										0	
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
102	Expenditure Section D:												
103				-----DISBURSEMENTS-----									
104	GEER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	FUNCTION												
107	1. List the total expenditures for the Functions 1000 and 2000 below												
108	INSTRUCTION Total Expenditures	1000										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
122			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
123	FUNCTION											
124	1. List the total expenditures for the Functions 1000 and 2000 below											
125	INSTRUCTION Total Expenditures	1000	2,006,431	544,321	30,961	106,445						2,688,158
126	SUPPORT SERVICES Total Expenditures	2000	529,615	164,244	449,819	44,006	1,361,739					2,549,423
127												
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
129	Facilities Acquisition and Construction Services (Total)	2530										0
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				5,844	1,361,739					1,367,583
131	FOOD SERVICES (Total)	2560	19,940	1,591		22,212						43,743
132												
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
137												
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
140			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
141	FUNCTION											
142	1. List the total expenditures for the Functions 1000 and 2000 below											
143	INSTRUCTION Total Expenditures	1000										0
144	SUPPORT SERVICES Total Expenditures	2000										0
145												
146	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
147												

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

	A	B	C	D	E	F	G	H	I	J	K	L
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)			-----DISBURSEMENTS-----								
158				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
159	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560										0
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	Expenditure Section H:											
175	ARP IDEA (ARP)			-----DISBURSEMENTS-----								
176				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
177	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000		251,147	19,534							270,681
181	SUPPORT SERVICES Total Expenditures	2000		36,000		240	14,960	170,891				222,091
182												
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530						26,495				26,495
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												

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

	A	B	C	D	E	F	G	H	I	J	K	L
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				14,960						14,960
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	14,960	0		0		14,960
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
194			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
195			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000				22,507						22,507
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
212			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
213			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000		15,986	932	200	1,582					18,700
217	SUPPORT SERVICES Total Expenditures	2000		18,130	788	4,350						23,268
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230	-----DISBURSEMENTS-----											
231			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000			4,558							4,558
236	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
237												
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248	-----DISBURSEMENTS-----											
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
255												
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)			-----DISBURSEMENTS-----								
266				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
267	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
285				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
286	FUNCTION											
288	INSTRUCTION	1000		2,508,111	632,843	31,161	108,027	0	0	0		3,280,142
289	SUPPORT SERVICES	2000		629,518	176,992	481,474	58,966	1,532,630	0	0		2,879,580
290	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	26,495	0	0		26,495
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	5,844	1,361,739	0	0		1,367,583
292	FOOD SERVICES (Total)	2560		19,940	1,591	0	22,212	0	0	0		43,743
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total 6,159,722
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			-----DISBURSEMENTS-----								
297				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
298	FUNCTION											
299	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	14,960	0			0		14,960
300												

	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	2,960,561			2,960,561						2,960,561
6	Depreciable Land	222	0			0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	220,653,038			220,653,038	50	98,640,679	4,285,167		102,925,846	117,727,192
9	Temporary Buildings	232	102,688			102,688	20	13,633	5,135		18,768	83,920
10	Improvements Other than Buildings (Infrastructure)	240	92,933,802	2,787,456		95,721,258	20	41,490,230	2,849,043		44,339,273	51,381,985
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	28,784,172	281,417	320,670	28,744,919	10	21,322,955	1,105,853	159,932	22,268,876	6,476,043
13	5 Yr Schedule	252	20,085,714	1,302,071	276,894	21,110,891	5	16,480,238	1,036,488	206,525	17,310,201	3,800,690
14	3 Yr Schedule	253	126,493			126,493	3	126,493			126,493	0
15	Construction in Progress	260	634,975	138,333	634,975	138,333	--					138,333
16	Total Capital Assets	200	366,281,443	4,509,277	1,232,539	369,558,181		178,074,228	9,281,686	366,457	186,989,457	182,568,724
17	Non-Capitalized Equipment	700				470,103	10		47,010			
18	Allowable Depreciation								9,328,696			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 124,840,302		
9	O&M	Expenditures 16-24, L155		Total Expenditures		13,052,841		
10	DS	Expenditures 16-24, L178		Total Expenditures		38,104,031		
11	TR	Expenditures 16-24, L214		Total Expenditures		13,102,989		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		4,556,394		
13	TORT	Expenditures 16-24, L422		Total Expenditures		5,923,821		
14				Total Expenditures		\$ 199,580,378		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		2,000,657		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		524,775		
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		0		
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 Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		943,103		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		662,249		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,184,783		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		181,038		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		834,553		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		5,350		
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		35,022,830		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		729,387		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		22,699		
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		67,790		
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		22,577		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		90,870		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				81,867
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				261,016
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			42,635,544
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				156,944,834
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023				10,831.31
99				Estimated OEPP (Line 97 divided by Line 98)	\$			14,489.92
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)		\$ 0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		2,832,555		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		673,021		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		831,205		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		693		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		105,112		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		75,565		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,827,388		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		42,208		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		15,080		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		65,342		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		5,897,773		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		166,055		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		3,647,045		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,676,548		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		9,987		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		2,605,326		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		216,613		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		80,331		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		348,046		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		228,695		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		677,406		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		5,130,843		
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses				
192								(1,013,130)
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		4,550,360		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		248,511		
196				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 30,988,578		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		125,956,256		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		9,328,696		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		135,284,952		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		10,831.31		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		12,490.17		
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.							

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).				366,944			
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			93,518,352		93,518,352	
20	Support Services:							
21	Pupil	2100			8,205,875		8,205,875	
22	Instructional Staff	2200			4,710,182		4,710,182	
23	General Admin.	2300			3,106,627		3,106,627	
24	School Admin	2400			7,992,816		7,992,816	
25	Business:							
26	Direction of Business Spt. Srv.	2510	240,560		0	240,560	0	
27	Fiscal Services	2520	663,939		0	663,939	0	
28	Oper. & Maint. Plant Services	2540			13,727,038	13,727,038	0	
29	Pupil Transportation	2550			12,383,574		12,383,574	
30	Food Services	2560			6,186,295		6,186,295	
31	Internal Services	2570	445,283		0	445,283	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			149,085		149,085	
36	Staff Services	2640	1,475,451		0	1,475,451	0	
37	Data Processing Services	2660	3,629,848		0	3,629,848	0	
38	Other:	2900			1,988		1,988	
39	Community Services	3000			1,033,973		1,033,973	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				0		0	
41	Total			6,455,081	151,015,805	20,182,119	137,288,767	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	6,455,081	Total Indirect Costs:	20,182,119	
44				Total Direct Costs:	151,015,805	Total Direct Costs:	137,288,767	
45				= 4.27%		= 14.70%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
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	McLean County USD 5			17-064-0050-26_AFR22 McLean County USD 5		
7	17064005026					
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					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements			X	X	Mclean-Dewitt Regional Vocational System (See below)
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41	Bloomington High School, Blue Ridge High School, Clinton High School, Heyworth High School, LeRoy High School, Lexington High School, Normal Community High School, Normal Community West High School,					
42	Olympia High School, Ridgeview High School, Tri-Valley High School, University High School					
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: McLean County USD 5
 RCDT Number: 17064005026

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	483,044		215,741	698,785	526,555		225,601	752,156
2. Special Area Administration Services	2330	446,384		0	446,384	507,287			507,287
3. Other Support Services - School Administration	2490	68,432		0	68,432	24,211			24,211
4. Direction of Business Support Services	2510	188,674	0	25,260	213,934	196,928		25,264	222,192
5. Internal Services	2570	435,341		0	435,341	363,550			363,550
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,621,875	0	241,001	1,862,876	1,618,531	0	250,865	1,869,396
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									0%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Not used
2. Not used
3. Page 11 - Educational Fund, Line 72 - Other Food Service - Food Sales to pupils \$174
4. Page 11 - Educational Fund, Line 74 - Other Food Service - Food Sales to Outside Groups \$49,947
5. Page 11 - Educational Fund, Line 93 - Sales - Other \$693
6. Page 11 - Line 108 - Other Local Fees: Educational Fund - Music Fees \$75,565 ; Operations and Maintenance Fund - Custodial Fees \$165,923
7. Page 11 - Line 109 - Other Local Revenues: Educational Fund - USAC - E - Rate \$16,343 , Education Pathway Revenue - \$184,801, Other \$9,619
Operations and Maintenance Fund - Parking Permits - \$75,856 , Insurance proceeds - \$33,660
Transportation Fund - Field Trip: Children's Discovery Museum - \$18,500 ; Tort - Background Check - \$21,385
8. Page 12 - Other Restricted Revenue from State Sources: Line 170 Educational Fund- STEP Grant - \$22,100 SOS School District Library Grant - \$10,497
Orphanage Tuition - \$133,458
9. Page 13 - Title I - Other - Educational Fund - School Improvement - \$76,401
10. Page 14 - Other restricted revenue from federal sources :
Educational Fund - \$80,892 Step Grant, \$1,199,310 ESSER II, \$2,996,510 ESSER III, \$421,312 ARP, \$33,000 FEMA
Transportation Fund - \$399,819 ESSER II
11. Page 16 - Other Support Services - Pupils - Educational Fund - \$2,789 Positive Behavioral Intervention Strategy
12. Page 17 - line 58 - Other Support Services - School Admin - Educational Fund - Other Services - \$68,432
13. Page 17 - line 75 - Other Support Services - Educational Fund - Various Supplies \$1,988
14. Page 17 - line 85 - Other payments to In-State govt. Units - Educational Fund - Title I Juvenile Delinquency \$ 112,948
15. Page 19 - line 175 - Debt Service Fund - Debt Service Fees - \$4,250
16. Page 20 - line 241 - Other Support Services - Pupils - Municipal Retirement/Social Security Fund - FICA/Medicare \$179
17. Page 20 - line 257 - Other Support Services - School Administration - Municipal Retirement/Social Security Fund - Insurance \$648
18. Page 27 - Line 10 - Other Receipts - Background Checks \$46,493

Audit Checklist: Long Term Debt Errors:

Audit Check error line 73 is due to lease proceeds of \$23,001 from Education Fund and \$203,151 out of O&M Fund

Audit Check error line 74 is due to lease payments of \$66,004 from O&M Fund and \$31,981 out of Transportation Fund

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	118,261,829	12,718,695	11,144,598	2,050,796	144,175,918
9	Direct Expenditures	124,840,302	13,052,841	13,102,989		150,996,132
10	Difference	(6,578,473)	(334,146)	(1,958,391)	2,050,796	(6,820,214)
11	Fund Balance - June 30, 2023	18,288,541	1,331,199	1,525,971	63,416,170	84,561,881
12	<div style="border-left: 1px dashed red; border-right: 1px dashed red; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> <p>Unbalanced - however, a deficit reduction plan is not required at this time.</p> </div>					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 17064005026
School District/Joint Agreement Name: McLean County USD 5
Auditor Name: Hope Wheeler
License #: 65022283 License Expiration Date (below): 9/30/2024
17-064-0050-26_AFR22 McLean County USD 5

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?	Deficit reduction plan is not required.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
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](#)



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