

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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779

**Illinois School District/Joint Agreement
 Annual Financial Report ***
 June 30, 2023

School District/Joint Agreement Information (See instructions on inside of this page.) School District/Joint Agreement Number: 44063158022 County Name: MCHEMERY/KANE Name of School District/Joint Agreement (Use drop-down arrow to locate district, RCDDT will populate): Huntley Community School District 158 Address: 650 DR. BURKEY DRIVE City: ALGONQUIN Email Address: MALTMAYER@DISTRICT158.ORG Zip Code: 60102		Certified Public Accountant Information Name of Auditing Firm: EVANS, MARSHALL & PEASE, P.C. Name of Audit Manager: CHRISTOPHER M. SCALET, CPA Address: 1875 HICKS ROAD City: ROLLING MEADOWS State: IL Zip Code: 60008 Phone Number: 847-221-5700 Fax Number: 847-221-5701 IL License Number (9 digit): 065-046360 Expiration Date: 9/30/2024 Email Address: CHRIS@EMPCPA.COM	
Accounting Basis: <input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		School District Lookup Tool: _____ School District Directory Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system for auditor use only) Annual Financial Report (AFR) Instructions 0	
Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input type="checkbox"/> Reviewed by District Superintendent/Administrator		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	
District Superintendent/Administrator Name (Type or Print): _____ Email Address: _____ Telephone: _____ Fax Number: _____ Signature & Date: _____		Regional Superintendent/Cook ISC Name (Type or Print): _____ Email Address: _____ Telephone: _____ Fax Number: _____ Signature & Date: _____	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, 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 1, 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).

44-063-1580-22_AFR22 Huntley Community School District 158

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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 ? CFR 200.500
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. Sec. 10-20.9a(c) \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

THE DISTRICT HAS ELECTED TO OMIT DISCLOSURES REQUIRED BY GASB STATEMENT NO. 75, ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950)

are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2023
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	305,330	-	496,164	293,496	-	\$1,094,990
Total						\$1,094,990

- 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:

EVANS, MARSHALL & PEASE, P.C.

Name of Audit Firm (print)

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

SEE SIGNED PDF ON OPINION-NOTES TAB

Signature

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7				Tax Year 2022					Equalized Assessed Valuation (EAV):			1,680,763,232		
8														
9				Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash		
10	Rate(s):			0.033627		+ 0.005689		+ 0.001438		= 0.040750		0.000276		
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	118,179,318			119,895,369			(1,716,051)			35,224,940				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22														
23	CPPRT Notes			TAWs			TANs			TO/EMP. Orders		EBF/GSA Certificates		
24	0			+ 0			+ 0			+ 0		+ 0		
25	Other			Total										
26	0			= 0										
27	** The numbers shown are the sum of entries on page 26.													
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/>			a. 6.9% for elementary and high school districts,					231,945,326					
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		97,424,428						
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														
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64														

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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73														

A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R
ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website															
1															
2															
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41															
42															

District Name: Huntley Community School District 158
District Code: 44063158022
County Name: MCHENRY/KANE

1. **Fund Balance to Revenue Ratio:**
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

2. **Expenditures to Revenue Ratio:**
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

3. **Days Cash on Hand:**
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

4. **Percent of Short-Term Borrowing Maximum Remaining:**
 Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

5. **Percent of Long-Term Debt Margin Remaining:**
 Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total Profile Score: 3.45 *

Estimated 2024 Financial Profile Designation: REVIEW

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

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

1	2	3	ASSETS										K
			(100)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)		
ASSETS	Acct. #		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
4		Cash (Accounts 111 through 115) 1	24,780,574	10,743,398	6,928,364	3,347,526	1,635,696	1,261,095	5,960,303		30,356		
5	120	Investments											
6	130	Taxes Receivable	78,596,054	4,430,076	5,240,194	1,119,519	1,480,655		215,237				
7	140	Interfund Receivables											
8	150	Intergovernmental Accounts Receivable	2,378,393			1,795,520							
9	160	Other Receivables	235,036	25,418									
10	170	Inventory											
11	180	Prepaid Items	210,319	1,019,352	447,337	198,918		7,315					
12	190	Other Current Asset (Describe & Itemize)											
13		Total Current Assets	56,201,276	16,228,244	12,624,895	6,456,483	3,125,391	1,268,410	6,175,540	0	30,356		
14		CAPITAL ASSETS (200)											
15	210	Works of Art & Historical Treasures											
16	220	Land											
17	230	Building & Building Improvements											
18	240	Site Improvements & Infrastructure											
19	250	Capital-pled Equipment											
20	260	Construction in Progress											
21	340	Amount Available in Debt Service Funds											
22	350	Amount to be Provided for Payment on Long-Term Debts											
23		Total Capital Assets											
24		CURRENT LIABILITIES (400)											
25	410	Unearned Payables											
26	420	Intergovernmental Accounts Payable											
27	430	Other Payables	5,820,591	2,140,370		294,538	172,510	624,386					
28	440	Contracts Payable											
29	450	Leases Payable											
30	470	Salaries & Benefits Payable	7,994,419	11,950		4,111							
31	480	Payroll Deductions & Withholdings											
32	490	Deferred Revenues & Other Current Liabilities	27,847,782	4,432,589	5,109,147	1,089,741	1,450,069		209,512				
33	493	Due to Activity Fund Organizations											
34		Total Current Liabilities	41,652,792	6,584,009	5,109,147	1,389,330	1,622,579	624,386	209,512	0	0		
35		LONG-TERM LIABILITIES (500)											
36	511	Long-term Debt Payable (General Obligation, Revenue, Other)											
37		Total Long-Term Liabilities											
38	714	Retained Fund Balance		9,643,335	7,515,748	5,067,093	1,502,812	644,024	5,966,028		30,356		
39	730	Unreserved Fund Balance	14,548,484										
40		Investment in General Fixed Assets											
41		Total Liabilities and Fund Balance	56,201,276	16,228,244	12,624,895	6,456,483	3,125,391	1,268,410	6,175,540	0	30,356		
42													
43		ASSETS / LIABILITIES for Student Activity Funds											
44		CURRENT ASSETS (100) for Student Activity Funds											
45	126	Student Activity Fund Cash and Investments	842,451										
46		Total Student Activity Current Assets	842,451										
47		CURRENT LIABILITIES (400) For Student Activity Funds											
48		Total Current Liabilities For Student Activity Funds	0										
49	715	Reserved Student Activity Fund Balance For Student Activity Funds	842,451										
50		Total Student Activity Liabilities and Fund Balance For Student Activity Funds	842,451										
51													
52		Total ASSETS / LIABILITIES District with Student Activity Funds	57,043,727	16,228,244	12,624,895	6,456,483	3,125,391	1,268,410	6,175,540	0	30,356		
53		Total Capital Assets District with Student Activity Funds											
54		Total Current Assets District with Student Activity Funds	41,652,792	6,584,009	5,109,147	1,389,330	1,622,579	624,386	209,512	0	0		
55		CURRENT LIABILITIES (400) District with Student Activity Funds											
56		Total Current Liabilities District with Student Activity Funds											
57		LONG-TERM LIABILITIES (500) District with Student Activity Funds											
58		Total Long-Term Liabilities District with Student Activity Funds											
59	714	Reserved Fund Balance District with Student Activity Funds	842,451	9,643,335	7,515,748	5,067,093	1,502,812	644,024	0	0	30,356		
60	730	Unreserved Fund Balance District with Student Activity Funds	14,548,484	0	0	0	0	0	5,966,028	0	0		
61		Investment in General Fixed Assets District with Student Activity Funds											
62		Total Liabilities and Fund Balance District with Student Activity Funds	57,043,727	16,228,244	12,624,895	6,456,483	3,125,391	1,268,410	6,175,540	0	30,356		

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

1	2	3	A		B	L	M	N
			ASSETS (Enter Whole Dollars)	Account Groups				
			Acct. #	Agency Fund	General	Fund Assets	General Long-Term Debt	
4	CURRENT ASSETS (100)							
5	Cash/Accounts 111 through 1151 1	120						
6	Investments	130						
7	Taxes Receivable	140						
8	Interfund Receivables	150						
9	Other Receivables	160						
10	Inventory	170						
11	Prepaid Items	180						
12	Other Current Assets (Describe & Itemize)	190						
13	Total Current Assets							
14	CAPITAL ASSETS (200)							
15	Works of Art & Historical Treasures	210						
16	Land	220				10,899,723		
17	Building & Building Improvements	230				228,112,573		
18	Site Improvements & Infrastructure	240				30,954,055		
19	Capitalized Equipment	250				18,475,475		
20	Construction in Progress	260				738,500		
21	Amount Available in Debt Service Funds	340					7,515,748	
22	Amount to be Provided for Payment on Long-Term Debt	350					89,908,680	
23	Total Capital Assets					289,170,330	97,424,428	
24	CURRENT LIABILITIES (400)							
25	Interfund Payables	410						
26	Intergovernmental Accounts Payable	420						
27	Other Payables	430						
28	Contracts Payable	440						
29	Loans Payable	450						
30	Salaries & Benefits Payable	470						
31	Payroll Deductions & Withholdings	480						
32	Deferred Encumbrances & Other Current Liabilities	490						
33	Due to Activity Fund Organizations	493						
34	Total Current Liabilities							
35	LONG-TERM LIABILITIES (500)							
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511					97,424,428	
37	Total Long-Term Liabilities						97,424,428	
38	Reserved Fund Balance	714						
39	Unreserved Fund Balance	730						
40	Investment in General Fund Assets					289,170,330		
41	Total Liabilities and Fund Balance					289,170,330	97,424,428	
42	ASSETS / LIABILITIES for Student Activity Funds							
43	CURRENT ASSETS (100) for Student Activity Funds							
44	Student Activity Fund Cash and Investments	116						
45	Total Student Activity Current Assets For Student Activity Funds							
46	CURRENT LIABILITIES (400) For Student Activity Funds							
47	Total Current Liabilities For Student Activity Funds							
48	Reserved Student Activity Fund Balance For Student Activity Funds	715						
49	Unreserved Student Activity Fund Balance For Student Activity Funds							
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds							
51	Total ASSETS / LIABILITIES District with Student Activity Funds							
52	Total Current Assets District with Student Activity Funds							
53	Total Capital Assets District with Student Activity Funds					289,170,330	97,424,428	
54	Total ASSETS / LIABILITIES District with Student Activity Funds					289,170,330	97,424,428	
55	CURRENT LIABILITIES (400) District with Student Activity Funds							
56	Total Current Liabilities District with Student Activity Funds							
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds							
58	Total Long-Term Liabilities District with Student Activity Funds							
59	Reserved Fund Balance District with Student Activity Funds	714						
60	Unreserved Fund Balance District with Student Activity Funds	730						
61	Investment in General Fund Assets District with Student Activity Funds					289,170,330		
62	Total Liabilities and Fund Balance District with Student Activity Funds					289,170,330	97,424,428	

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	64,576,685	9,733,637	11,647,598	2,483,644	3,321,985	508,328	457,587	0	6
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	28,690,910	2,146,243	0	3,165,162	0	0	0	0	0
FEDERAL SOURCES	4000	6,925,450	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues		100,193,045	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	6
Receipts/Revenues for "On Behalf" Payments ²	3908	33,522,586								
Total Receipts/Revenues		133,715,631	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	6
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	67,408,174				1,236,111			0	
Support Services	2000	31,970,323	10,757,582		7,166,331	2,016,655	742,531		0	0
Community Services	3000	176,892	0		0	10,791			0	
Payments to Other Districts & Governmental Units	4000	2,416,067	0	0	0	0	0		0	0
Debt Service	5000	0	0	12,129,395	0	0	0		0	0
Total Direct Disbursements/Expenditures		101,971,456	10,757,582	12,129,395	7,166,331	3,263,557	742,531		0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	33,522,586	0	0	0	0	0		0	0
Total Disbursements/Expenditures		135,494,042	10,757,582	12,129,395	7,166,331	3,263,557	742,531		0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,778,411)	1,122,298	(481,797)	(1,517,525)	58,428	(234,203)	457,587	0	6
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210			11,800,000						
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fixed Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			39,092						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			35,960						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	7990			472,270						
Total Other Sources of Funds		153,602	0	12,347,322	0	0	0	0	0	0
OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ²	8160									
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									0
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									0
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	39,092								
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	35,960								
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8610									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8620									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8630									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8640									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8710									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8720									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8730									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8740									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8810									
70	Taxes Transferred to Pay for Capital Projects	8820									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8830									
72	Other Revenues Pledged to Pay for Capital Projects	8840									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8910									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8990									
75	Other Uses Not Classified Elsewhere										
76	Total Other Uses of Funds		75,052	0	11,665,000	0	0	472,270	0	0	0
77	Total Other Sources/Uses of Funds		75,052	0	11,665,000	0	0	472,270	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,699,861)	1,122,298	200,525	(1,517,525)	58,428	(706,473)	457,587	0	6
79	Fund Balances without Student Activity Funds - July 1, 2022		16,248,345	8,521,037	7,315,223	6,584,618	1,444,384	1,350,497	5,508,441	0	30,350
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		14,548,484	9,643,335	7,515,748	5,067,093	1,502,812	644,024	5,966,028	0	30,356
84	Student Activity Fund Balance - July 1, 2022		877,916								
85	RECEIPTS/REVENUES - Student Activity Funds		1,753,346								
86	Total Student Activity Direct Receipts/Revenues	1799	1,753,346								
88	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,788,811								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(35,465)								
91	Student Activity Fund Balance - June 30, 2023		842,451								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	66,330,031	9,733,637	11,647,598	2,483,644	3,321,985	508,328	457,587	0	6
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	28,690,910	2,146,243	0	3,165,162	0	0	0	0	0
96	FEDERAL SOURCES	4000	6,925,450	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		101,946,391	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	6
98	Receipts/Revenues for "On Behalf" Payments ²	3998	33,522,586	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		135,468,977	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	6
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	69,196,985				1,236,111			0	
102	Support Services	2000	31,970,323	10,757,582		7,166,331	2,016,655	742,531		0	0
103	Community Services	3000	176,892	0		0	10,791				
104	Payments to Other Districts & Governmental Units	4000	2,416,067	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	12,129,395	0	0			0	0
106	Total Direct Disbursements/Expenditures		103,760,267	10,757,582	12,129,395	7,166,331	3,263,557	742,531		0	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	33,522,586	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		137,282,853	10,757,582	12,129,395	7,166,331	3,263,557	742,531		0	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,813,876)	1,122,298	(481,797)	(1,517,525)	58,428	(234,203)	457,587	0	6
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)		153,602	0	12,347,322	0	0	0	0	0	0
112	Total Other Sources of Funds		75,052	0	11,665,000	0	0	472,270	0	0	0
113	OTHER USES OF FUNDS (8000)		79,550	0	682,322	0	0	(472,270)	0	0	0
114	Total Other Uses of Funds		15,390,935	9,643,335	7,515,748	5,067,093	1,502,812	644,024	5,966,028	0	30,356
115	Fund Balances (All sources with Student Activity Funds) - June 30, 2023										
116											
117											

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	3100									
5	Designated Purpose Levies (1110+120)		53,726,564	9,098,396	11,261,459	2,259,210	1,176,618		442,039		
6	Leaving Purposes Levy	1130									
7	Special Education Purposes Levy	1140	4,468,952								
8	FICA/Medicare Only Purposes Levies	1150					1,680,939				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	58,195,516	9,098,396	11,261,459	2,259,210	3,059,557		442,039	0	0
12	Total Ad Valorem Taxes Levied by District										
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes	1230	1,438,890				156,843				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,438,890	0	0	0	156,843	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	13,750								
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	32,700								
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	39,409								
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		85,859								
41	TRANSPORTATION FEES	1400				467					
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 Contributor 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				5,005					
48	Summer Sch - Transp Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					5,472					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	251,151	192,906	386,139	98,766	105,585	64,985	15,548		6
65	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments	1500	251,151	192,906	386,139	98,766	105,585	64,985	15,548	0	6
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,251,652								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,342								
74	Other Food Service (Describe & Itemize)	1600	27,375								
75	Total Food Service	1600	2,283,369								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	57,569								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1700	329,609								
82	Student Activity Funds Revenues	1799	1,253,346								
83	Total District/School Activity Income (without Student Activity Funds)	1700	1,640,524	0							
84	Total District/School Activity Income (with Student Activity Funds)	1700	1,640,524								
85	TEXTBOOK INCOME	1800									
86	Regular Textbooks	1811	1,466,948								
87	Renals - Summer School Textbooks	1812									
88	Renals - Adult/Continuing Education Textbooks	1813									
89	Renals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Multi/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income	1800	1,466,948								
96	OTHER REVENUE FROM LOCAL SOURCES	1900		221,138							
97	Renals	1910									
98	Contributions and Donations from Private Sources	1920	6,313					463,343			
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940		1,551							
101	Refund of Prior Year's Expenditures	1950	18,416								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers Education Fees	1970	29,450								
104	Proceeds from Vendors' Contracts	1980									
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	27,013								
109	Other Local Revenues (Describe & Itemize)	1999	384,582	219,646		80,196		443,443			
110	Total Other Revenue from Local Sources	1900	465,774	442,335	0	80,196	0	443,443	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1900	64,576,685	9,733,637	11,647,598	2,483,644	3,321,985	508,328	457,587	0	6
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1900	66,330,031								
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	2100									
116	Other Flow-through (Describe & Itemize)	2100									
117	Total Flow-through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18.4.15)	3001	27,040,135	2,056,243							
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		27,040,135	2,056,243	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	1,222,892								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	59,984								
131	Special Education - Orphanage - Summer/Individual	3130	4,419								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,287,295	0							
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTE)	3220	34,058								
138	CTE - WEGEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructional Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3291									
143	Total Career and Technical Education		34,058	0							
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TP and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		0								
148	State First Lunch & Breakfast	3360	2,563								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	34,504								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				1,974,472					
155	Transportation - Special Education	3510				1,190,690					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0	0	3,165,162	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3640									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	284,915								
162	Chicago Central Education Block Grant	3765									
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	Enriched Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3830									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	7,438								
171	Total Restricted Grants-In-Aid		1,650,775	50,000		3,165,162	0		0	0	0
172	Total Receipts from State Sources	3000	28,690,910	2,146,243	0	3,165,162	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 (4045-4099)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MACRET	4050									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4099									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tot	The Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2	RESTRICTED GRANTS-RI- AID RECEIVED FROM FEDERAL GOVY THRU THE STATE (4100-4999)										
184											
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	0	0	0	0	0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,126,836								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	29,049								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4270									
200	Total Food Service		1,155,885								
201	TITLE I										
202	Title I - Low Income	4300									
203	Title I - Low Income - Neglected, Private	4305	206,429								
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		206,429	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	15,000								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		15,000	0							
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Practical Flow-Through	4600	9,392								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow-Through	4620	1,371,704								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		1,380,996	0							
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	38,361								
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		38,361	0							

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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 (Part B)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow Through	4857									
234	ARRA - Title II - Technology Formula	4860									
235	ARRA - Title II - 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	Qualifying Zone Activity Based Tax Credits	4866									
241	Qualified-School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Forgiveness	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 & Jobs Fund Program	4880									
255	Total Stimulus Programs		0	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)	4906	80,239								
260	Passion Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	170,642								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	165,671								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	650,282								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	3,271,945								
270	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		6,925,450	0	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	100,193,045	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		101,946,391	11,879,880	11,647,598	5,648,806	3,321,985	508,328	457,587	0	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)										

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	33,192,617	8,860,111	2,591,821	1,795,787	18,906	1,400	19,407		46,480,049	48,139,689
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	1,290,961	301,109	20,282	25,868			17,882		1,656,102	1,536,448
8	Special Education Programs (Functions 1200-1220)	1200	9,633,286	2,281,843	241,986	53,490			73,083		12,283,688	11,378,191
9	Special Education Programs Pre-K	1225			900	3,806					4,706	4,384
10	Remedial and Supplemental Programs K-12	1250									0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	724,948	157,714	63,565	39,393	7,100		26,919		1,019,639	917,404
14	Interscholastic Programs	1500	2,164,817	104,757	248,411	162,481		50,903			2,731,369	2,123,145
15	Summer School Programs	1600	435,779	548		27,996					464,323	487,659
16	Gifted Programs	1650		46,649	1,933						48,582	126,443
17	Driver's Education Programs	1700	155,680	25,248	2,484	5,520					188,932	234,196
18	Bilingual Programs	1800	2,088,772	309,419	13,789	118,804					2,530,784	1,608,085
19	Tuant 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	Tuants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									0	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	49,686,860	12,087,398	3,185,171	2,233,145	26,006	1,788,811	137,291	0	67,408,174	66,555,644
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	49,686,860	12,087,398	3,185,171	2,233,145	26,006	1,841,114	137,291	0	69,196,985	68,555,644
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,543,567	354,226	6,883	1,836					1,906,612	1,918,030
39	Guidance Services	2120	1,147,337	226,908	85,096	1,305					1,460,646	1,249,569
40	Health Services	2130	2,043,375	284,422	39,874	13,242			3,850		2,384,763	2,344,004
41	Psychological Services	2140	677,816	188,025	50,559	6,882					923,282	986,104
42	Speech Pathology & Audiology Services	2150	1,510,883	315,670	180,924	18,585			812		2,026,874	1,770,255
43	Other Support Services - Pupils (Describe & Itemize)	2190	696,205		29,112	6,547					731,864	572,664
44	Total Support Services - Pupils	2100	7,619,183	1,369,251	392,448	48,497	0	0	4,662	0	9,434,041	8,840,626
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	2,721,990	346,689	1,449,102	344,957		9,482			4,872,220	4,681,463
47	Educational Media Services	2220	975,249	238,424	8,404	107,123					1,329,200	1,381,972
48	Assessment & Testing	2230			148,257	3,200					151,457	75,000
49	Total Support Services - Instructional Staff	2200	3,697,239	585,113	1,605,763	455,280	0	9,482	0	0	6,352,877	6,138,435
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	110,000	134,378	620,860	5,966		38,190			909,394	947,661
52	Executive Administration Services	2320	948,161	173,281	57,805	9,015		17,409			1,205,671	1,065,087
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2365									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
55	Total Support Services - General Administration	2300	1,058,161	307,659	678,665	14,981	0	55,599	0	0	2,115,065	2,012,748
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	4,165,684	1,202,339	28,518	261,539		6,381			5,664,461	5,239,601
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	4,165,684	1,202,339	28,518	261,539	0	6,381	0	0	5,664,461	5,239,601
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	204,920	36,145	1,033						242,098	241,344
62	Fiscal Services	2520	489,076	112,831	464,724	133,322		6,548			1,206,501	1,121,373
63	Operation & Maintenance of Plant Services	2540			159,647	19,589	19,600				198,836	317,000
64	Pupil Transportation Services	2550				1,547					1,547	1,726
65	Food Services	2560	880,906	264,348	203,608	1,365,291	67,856	7,817	1,646		2,791,472	2,582,060
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	1,574,902	413,324	829,012	1,519,749	87,456	14,365	1,646	0	4,440,454	4,263,503
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630	45,774	18,180	61,326	508					125,788	137,187
72	Staff Services	2640	407,695	123,593	41,957	13,980		7,945			595,170	550,202
73	Data Processing Services	2660	1,097,831	133,006	768,259	1,077,050		1,680			3,077,826	2,979,449
74	Total Support Services - Central	2600	1,551,300	274,779	871,542	1,091,538	0	9,625	0	0	3,798,784	3,666,838
75	Other Support Services (Describe & Itemize)	2900			6,541	4,498	153,602				164,641	85,620
76	Total Support Services	2000	19,666,469	4,152,465	4,412,489	3,396,082	241,058	95,452	6,308	0	31,970,323	30,247,371
77	COMMUNITY SERVICES (ED)	3000	84,838		87,605	4,449					176,892	135,398
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			9,877						9,877	35,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			9,877						9,877	35,000
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220					30,250				30,250	40,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230					2,375,940				2,375,940	2,215,000
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units (In-State)	4200					2,406,190				2,406,190	2,255,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0						0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			9,877			2,406,190			2,416,067	2,290,000
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
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										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		69,438,167	16,239,863	7,695,142	5,633,676	267,064	2,553,945	143,599	0	101,971,456	99,228,413
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		69,438,167	16,239,863	7,695,142	5,633,676	267,064	4,342,756	143,599	0	103,760,267	101,228,413
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,778,411)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,813,876)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	0
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
125	SUPPORT SERVICES - BUSINESS	2510									0	0
126	Direction of Business Support Services	2530									0	0
127	Facilities Acquisition & Construction Services	2540	1,443,238	303,661	4,588,806	1,463,860	2,869,718	3,820	4,617		10,677,720	11,351,556
128	Operation & Maintenance of Plant Services	2550					79,862					0
129	Pupil Transportation Services	2560										0
130	Food Services	2560										0
131	Total Support Services - Business	2500	1,443,238	303,661	4,588,806	1,463,860	2,949,580	3,820	4,617	0	10,757,582	11,351,556
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	1,443,238	303,661	4,588,806	1,463,860	2,949,580	3,820	4,617	0	10,757,582	11,351,556
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
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. 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										

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

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1		1,443,238	303,661	4,588,806	1,463,860	2,949,580	3,820	4,617	0	10,757,582	11,351,556
2											
155											
156										1,122,298	
Total Direct Disbursements/Expenditures											
Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,297,831			2,297,831	2,896,000
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) 11							9,694,092			9,694,092	8,702,188
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						137,472			137,472	0
176	Total Debt Services	5000			0			12,129,395			12,129,395	11,600,188
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			12,129,395			12,129,395	11,600,188
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(481,797)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	2,638,444	1,971,062	1,426,478	740,612	383,599	6,136			7,166,331	7,498,923
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	2,638,444	1,971,062	1,426,478	740,612	383,599	6,136	0	0	7,166,331	7,498,923
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4150									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

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

	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
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
	(Lease/Purchase Principal Retired) ¹¹										0	
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000									0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0	
214	Total Disbursements/ Expenditures		2,638,444	1,971,062	1,426,478	740,612	383,599	6,136	0	0	7,166,331	7,498,923
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,517,525)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
	INSTRUCTION (MR/SS)	1000										
218	Regular Programs	1100		564,987							564,987	549,334
219	Pre-K Programs	1125		94,416							94,416	92,689
220	Special Education Programs (Functions 1200-1220)	1200		506,994							506,994	516,442
221	Special Education Programs - Pre-K	1225									0	
222	Remedial and Supplemental Programs - k-12	1250									0	
223	Remedial and Supplemental Programs - Pre-K	1275									0	
224	Adult/Continuing Education Programs	1300									0	
225	CTE Programs	1400		10,742							10,742	7,017
226	Interscholastic Programs	1500		27,283							27,283	135,660
227	Summer School Programs	1600		978							978	4,390
228	Gifted Programs	1650									0	
229	Driver's Education Programs	1700		2,221							2,221	1,878
230	Bilingual Programs	1800		28,490							28,490	11,055
231	Truants' Alternative & Optional Programs	1900									0	
232	Total Instruction	1000		1,236,111							1,236,111	1,320,884
233	SUPPORT SERVICES (MR/SS)	2000										
234	SUPPORT SERVICES - PUPILS	2100										
235	Attendance & Social Work Services	2110		37,129							37,129	35,036
236	Guidance Services	2120		15,817							15,817	13,080
237	Health Services	2130		292,059							292,059	199,282
238	Psychological Services	2140		9,093							9,093	11,935
239	Speech Pathology & Audiology Services	2150		24,488							24,488	38,316
240	Other Support Services - Pupils (Describe & Itemize)	2190		32,950							32,950	49,038
241	Total Support Services - Pupils	2100		411,536							411,536	346,687
242	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2200										
243	Improvement of Instruction Services	2210		46,572							46,572	195
244	Educational Media Services	2220		153,914							153,914	95,897
245	Assessment & Testing	2230		200,486							200,486	96,092
246	Total Support Services - Instructional Staff	2200		200,486							200,486	96,092
247	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
248	Board of Education Services	2310									0	
249	Executive Administration Services	2320		79,374							79,374	52,934
250	Special Area Administration Services	2330									0	
251	Claims Paid from Self Insurance Fund	2361									0	
252	Risk Management and Claims Services Payments	2365		79,374							79,374	52,934
253	Total Support Services - General Administration	2300		79,374							79,374	52,934
254	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2400										
255												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
256	Office of the Principal Services	2410		184,034							184,034	223,032
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		184,034							184,034	223,032
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		33,801							33,801	32,564
261	Fiscal Services	2520		76,043							76,043	80,019
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		238,388							238,388	233,577
264	Pupil Transportation Services	2550		420,201							420,201	581,819
265	Food Services	2560		139,761							139,761	151,473
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		910,194							910,194	1,079,452
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		7,198							7,198	7,548
272	Staff Services	2640		42,445							42,445	42,257
273	Data Processing Services	2660		181,388							181,388	103,538
274	Total Support Services - Central	2600		231,031							231,031	153,343
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		2,016,655							2,016,655	1,951,540
277	COMMUNITY SERVICES (MR/SS)	3000		10,791							10,791	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5170									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			3,263,557				0			3,263,557	3,272,424
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										58,428	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530				742,531					742,531	741,973
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000		0	0	742,531	0	0	0	0	742,531	741,973
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000		0	0			0			0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
308	PROVISION FOR CONTINGENCIES (\$&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	742,531	0	0	0	0	742,531	741,973
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(234,203)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315												
316	INSTRUCTION (TF)	1000										
317	Regular Programs	1100									0	0
318	Tuition Payment to Charter Schools	1115									0	0
319	Pre-K Programs	1125									0	0
320	Special Education Programs (Functions 1200 - 1220)	1200									0	0
321	Special Education Programs Pre-K	1225									0	0
322	Remedial and Supplemental Programs K-12	1250									0	0
323	Remedial and Supplemental Programs Pre-K	1275									0	0
324	Adult/Continuing Education Programs	1300									0	0
325	CTE Programs	1400									0	0
326	Interscholastic Programs	1500									0	0
327	Summer School Programs	1600									0	0
328	Gifted Programs	1650									0	0
329	Driver's Education Programs	1700									0	0
330	Bilingual Programs	1800									0	0
331	Traunt Alternative & Optional Programs	1900									0	0
332	Pre-K Programs - Private Tuition	1910									0	0
333	Regular K-12 Programs - Private Tuition	1911									0	0
334	Social Education Programs K-12 Private Tuition	1912									0	0
335	Special Education Programs Pre-K Tuition	1913									0	0
336	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
337	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
338	Adult/Continuing Education Programs Private Tuition	1916									0	0
339	CTE Programs Private Tuition	1917									0	0
340	Interscholastic Programs Private Tuition	1918									0	0
341	Summer School Programs Private Tuition	1919									0	0
342	Gifted Programs Private Tuition	1920									0	0
343	Bilingual Programs Private Tuition	1921									0	0
344	Traunt Alternative/Opt Ed Programs Private Tuition	1922									0	0
345	Total Instruction*	1000	0	0	0	0	0	0	0	0	0	0
346	SUPPORT SERVICES (TF)	2000										
347	Support Services - Pupil	2100									0	0
348	Attendance & Social Work Services	2110									0	0
349	Guidance Services	2120									0	0
350	Health Services	2130									0	0
351	Psychological Services	2140									0	0
352	Speech Pathology & Audiology Services	2150									0	0
353	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
354	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
355	Support Services - Instructional Staff	2200									0	0
356	Improvement of Instruction Services	2210									0	0
357	Educational Media Services	2220									0	0
358	Assessment & Testing	2230									0	0
359	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
360	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
361	Board of Education Services	2310									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development, & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100									0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200									0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300									0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest on Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100									0	
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000									0	
428	PROVISIONS FOR CONTINGENCIES (TF)	6000									0	
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000									0	
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5190									0	
449	Total Debt Service - Interest on Short-Term Debt	5100									0	
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
451	Total Debt Service	5000									0	
452	Total Disbursements/Expenditures	6000									0	
453	PROVISION FOR CONTINGENCIES (FP&S)											
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											6

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	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) (Column B - C)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy) (Column E - C)
1						
2						
3						
4	Educational	53,726,564	29,242,393	24,484,171	55,410,814	26,168,421
5	Operations & Maintenance	9,098,396	4,950,326	4,148,070	9,380,422	4,430,096
6	Debt Services **	11,261,459	5,866,451	5,395,008	11,115,649	5,249,198
7	Transportation	2,299,210	1,250,974	1,048,236	2,370,484	1,119,510
8	Municipal Retirement	1,378,618	1,033,214	345,404	1,957,847	924,633
9	Capital Improvements	0		0		0
10	Working Cash	442,039	240,505	201,534	455,734	215,229
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	4,468,952	2,431,509	2,037,443	4,607,490	2,175,981
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,680,939	631,437	1,049,502	1,196,516	565,079
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	84,356,177	45,646,809	38,709,368	86,494,956	40,848,147
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

** 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	
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPR)									
3	Total CPPRT Notes									
4	TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Municipal Retirement/Social Security Fund									
11	Fire Prevention & Safety Fund									
12	Other - (Describe & Itemize)									
13	Total TAWs	0	0	0	0					
14	TAX ANTICIPATION NOTES (TAN)									
15	Educational Fund									
16	Operations & Maintenance Fund									
17	Fire Prevention & Safety Fund									
18	Other - (Describe & Itemize)									
19	Total TANs	0	0	0	0					
20	TEACHERS/EMPLOYEES ORDERS (TED)									
21	Total TEDs (Educational, Operations & Maintenance, & Transportation Funds)									
22	General Bond A/R/Evidence-Based Funding Anticipation Certificates									
23	Total (All Funds)									
24	OTHER SHORT-TERM BORROWING									
25	Total Other Short-Term Borrowing (Describe & Itemize)									
26										
27										
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 (Describe 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	COPIER LEASES	12/03/14	9,120,000	3	7,080,000	0		0	7,080,000	6,533,818
32	COPIER LEASES	03/03/16	5,225,000	3	1,370,000	450,000		0	970,000	849,027
33		12/07/17	9,735,000	3	9,735,000	0		0	9,735,000	8,983,939
34		10/23/18	6,130,000	3	6,130,000	0		0	6,130,000	5,657,105
35		10/28/20	51,020,000	3	48,785,000	1,340,000		0	47,445,000	43,784,885
36		10/02/21	10,455,000	3	10,455,000	0		0	10,455,000	9,648,456
37		10/07/22	11,800,000	3	11,800,000	0		0	11,800,000	10,889,696
38		12/03/03	12,999,009	6	1,279,108	0		0	0	0
39		12/02/03	9,199,649	6	1,917,316	0		0	0	0
40		12/01/04	25,000,000	5	3,932,329	0		0	3,641,064	3,360,176
41										
42										
43										
44										
45	Part B: Other Long-Term Debt	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 (Describe 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	2014 REFLUNDING BONDS	12/03/14	9,120,000	3	7,080,000	0		0	7,080,000	6,533,818
47	2016 REFLUNDING BONDS	03/03/16	5,225,000	3	1,370,000	450,000		0	970,000	849,027
48	2017 REFLUNDING BONDS	12/07/17	9,735,000	3	9,735,000	0		0	9,735,000	8,983,939
49	2018 REFLUNDING BONDS	10/23/18	6,130,000	3	6,130,000	0		0	6,130,000	5,657,105
50	2020 REFLUNDING BONDS	10/28/20	51,020,000	3	48,785,000	1,340,000		0	47,445,000	43,784,885
51	2021 REFLUNDING BONDS	10/02/21	10,455,000	3	10,455,000	0		0	10,455,000	9,648,456
52	2022 REFLUNDING BONDS	10/07/22	11,800,000	3	11,800,000	0		0	11,800,000	10,889,696
53	2003 CAPITAL APPRECIATION BONDS	12/03/03	12,999,009	6	1,279,108	0		0	0	0
54	2004 CAPITAL APPRECIATION BONDS	12/02/03	9,199,649	6	1,917,316	0		0	0	0
55	2004 CAPITAL APPRECIATION BONDS	12/01/04	25,000,000	5	3,932,329	0		0	3,641,064	3,360,176
56										
57										
58										
59										
60										
61										
62										
63										
64			150,684,058		90,787,607	11,953,602	0	5,316,781	97,424,428	89,906,680
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds				7. Other					
68	2. Funding Bonds				8. Other					
69	3. Refunding Bonds				9. Other					
70	4. Fire Prevent, Safety, Environmental and Energy Bonds				10. Other					
71	5. Tort Judgment Bonds				11. Other					
72	6. Building Bonds				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
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2022									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	0	4,468,952			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0				
6	Drivers' Education Fees				10-1970					29,450
7	School Facility Occupation Tax Proceeds				30 or 60-1983					34,506
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)				**	0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					0	4,468,952		0	63,956
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				80	0				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize)				**		4,468,952		0	63,956
22	Total Disbursements					0	4,468,952		0	63,956
23	Ending Cash Basis Fund Balance as of June 30, 2023					0	0		0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730					
26	Total					0	0		0	0
27	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a									
28	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
29	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>									
30	Total Claims Payments:					0				
31	Total Reserve Remaining:					0				
32	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
33	Expenditures:									
34	Workers' Compensation Act and/or Workers' Occupational Disease Act					0				
35	Unemployment Insurance Act					0				
36	Insurance (Regular or Self-Insurance)					0				
37	Risk Management and Claims Service					0				
38	Judgments/Settlements					0				
39	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
40	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
41	Legal Services					0				
42	Principal and Interest on Tort Bonds					0				
43	Other - Explain on Itemization 44 tab					0				
44	Total					0				
45	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					0				OK
46	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
47	55 ILCS 5/5-1006.7									

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

	A	B	C	D	E	F	G	H	I	J	K
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023										
2	Please read schedule instructions before completing.										
3	<div style="display: flex; justify-content: space-between; align-items: center;"> Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? <div style="border: 1px solid black; padding: 5px;"> <input checked="" type="checkbox"/> Yes </div> <div style="border: 1px solid black; padding: 5px;"> <input type="checkbox"/> No </div> </div>										
4	<div style="display: flex; justify-content: space-between; align-items: center;"> If the answer to the above question is "YES", this schedule must be completed. </div>										
5	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.										
6	Part 1: CARES, CRRSA, and ARP REVENUE										
7	Revenue Section A										
8	Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
11											
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998									
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998									
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, C3, D3, EB, ES, PM, S3)	4998									
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EG)	4998									
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									
17	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998									
18	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998									
19	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998									
20	Total Revenue Section A		0	0	0	0	0	0	0	0	0
21	Revenue Section B										
22	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.										
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
24	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
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998									
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	305,026								
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, C3, D3, EB, ES, PM, S3)	4998	2,044,645								
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210									

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

	A	B	C	D	E	F	G	H	I	J	K
31	ARP Child Nutrition (ARP) [FRIS SUBPROGRAM CODE: BT, SC]	4210	260,622								
32	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998	316,109								
33	ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998	28,627								
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, FS, AS, SW]	4998	362,763								
35	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998									
36	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998									
37	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998									
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	214,775								
39	Total Revenue Section B		3,532,567	0	0	0	0	0	0	0	0

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

40											
41	Total Other Federal Revenue [Section A plus Section B]	4998	3,271,945	0	0	0	0	0	0	0	0
42	Total Other Federal Revenue from Revenue Tab	4998	3,271,945	0	0	0	0	0	0	0	0
43	Difference (must equal 0)		0	0	0	0	0	0	0	0	0
44	Error must be corrected before submitting to ISBE		OK	OK	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:

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

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

	A	B	C	D	E	F	G	H	I	J	K
	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits
69											
70	FUNCTION										
71	1. List the total expenditures for the Functions 1000 and 2000 below	1000									
72	INSTRUCTION Total Expenditures	2000									
73	SUPPORT SERVICES Total Expenditures					94,533					
74						17,905					
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									
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
78	FOOD SERVICES (Total)	2560									
79											
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
84	Expenditure Section C:										
85											
86	GEER I EXPENDITURES (CARES)										
87											
88	FUNCTION										
89	1. List the total expenditures for the Functions 1000 and 2000 below	1000									
90	INSTRUCTION Total Expenditures	2000									
91	SUPPORT SERVICES Total Expenditures										
92											
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									
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
96	FOOD SERVICES (Total)	2560									
97											
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	
102	Expenditure Section D:										
103											
104	GEER II EXPENDITURES (CRRSA)										
105											
106	FUNCTION										
107	1. List the total expenditures for the Functions 1000 and 2000 below										

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

	A	B	C	D	E	F	G	H	I	J	K
108	INSTRUCTION Total Expenditures	1000									
109	SUPPORT SERVICES Total Expenditures	2000									
110											
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
112	Facilities Acquisition and Construction Services (Total)	2530									
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
114	FOOD SERVICES (Total)	2560									
115											
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0
120	Expenditure Section E:										
121											
122	ESSER III EXPENDITURES (ARP)										
123											
124	FUNCTION										
125	1. List the total expenditures for the Functions 1000 and 2000 below										
126	INSTRUCTION Total Expenditures	1000				734,884	449,808				
127	SUPPORT SERVICES Total Expenditures	2000				649,953	200,000				
128											
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
130	Facilities Acquisition and Construction Services (Total)	2530									
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				200,000	200,000				
132	FOOD SERVICES (Total)	2560									
133											
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0
138	Expenditure Section F:										
139											
140	CRRSA Child Nutrition (CRRSA)										
141											
142	FUNCTION										
143	1. List the total expenditures for the Functions 1000 and 2000 below										
144	INSTRUCTION Total Expenditures	1000									
145	SUPPORT SERVICES Total Expenditures	2000									
146											

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

	A	B	C	D	E	F	G	H	I	J	K
	DISBURSEMENTS										
	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)			
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits			
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
148											
149											
150											
151											
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
153											
154											
155		0	0	0	0		0				
156	Expenditure Section G:										
157	ARP Child Nutrition (ARP)										
158	FUNCTION										
160	1. List the total expenditures for the Functions 1000 and 2000 below										
162				260,622							
163											
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
166											
167											
168				260,622							
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
171											
172											
173		0	0	0	0		0				
174	Expenditure Section H:										
175	ARP IDEA (ARP)										
176	FUNCTION										
177	1. List the total expenditures for the Functions 1000 and 2000 below										
179				90,631	19,600						17,657
180				15,446							
181			172,775								
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
184											

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

	A	B	C	D	E	F	G	H	I	J	K
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540						19,600			
186	FOOD SERVICES (Total)	2560									
187											
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0		0	
192	Expenditure Section I:										
193											
194											
195											
196	FUNCTION										
197	1. List the total expenditures for the Functions 1000 and 2000 below										
198	INSTRUCTION Total Expenditures	1000									
199	SUPPORT SERVICES Total Expenditures	2000			7,000	21,627					
200											
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
202	Facilities Acquisition and Construction Services (Total)	2530									
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
204	FOOD SERVICES (Total)	2560									
205											
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0	0		0	
210											
211											
212	FUNCTION										
213											
214	Expenditure Section J:										
215											
216	1. List the total expenditures for the Functions 1000 and 2000 below										
217	INSTRUCTION Total Expenditures	1000			4,435	222,767	90,013				
218	SUPPORT SERVICES Total Expenditures	2000									
219											
220	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
221	Facilities Acquisition and Construction Services (Total)	2530									
222	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
223	FOOD SERVICES (Total)	2560									

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

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

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

	DISBURSEMENTS									
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits		
A										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			0	0	0		0			
B										
2000										
Total Technology										0
C										
D										
E										
F										
G										
H										
I										
J										
K										
Expenditure Section M:										
Other ARP Expenditures (not accounted for above)										
264										
265										
266										
267										
268										
269										
270										
271										
272										
273										
274										
275										
276										
277										
278										
279										
280										
281										
282										
283										
284										
285										
286										
287										
288										
289										
290										
291										
292										
293										
294										
Expenditure Section N:										
TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
288	INSTRUCTION	55,548	4,435	1,052,184	912,701	0	0	17,657		
289	SUPPORT SERVICES	105,000	0	847,633	215,446	19,600	0	0		
290	Facilities Acquisition and Construction Services (Total)	0	0	0	0	0	0	0		
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	0	0	200,000	200,000	19,600	0	0		
292	FOOD SERVICES (Total)	0	0	0	260,622	0	0	0		
293	TOTAL EXPENDITURES									Functions 1000 & 2000 total
294										
Expenditure Section O:										
TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)										
296										
297										
298										
299										
300										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)			0	0	0		0			0
Total Technology										0

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

	L
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	Total
11	
12	0
13	0
14	0
15	0
16	0
17	0
18	0
19	0
20	0
21	
22	Total
23	
24	
25	0
26	305,026
27	0
28	0
29	2,044,645
30	0

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

	L
31	260,622
32	316,109
33	28,627
34	362,763
35	0
36	0
37	0
38	214,775
39	3,532,567
40	
41	3,271,945
42	3,271,945
43	0
44	OK
45	
46	
47	
48	
49	
50	(900)
51	Total
52	Expenditures
53	
54	0
55	0
56	
57	
58	0
59	0
60	0
61	
62	
63	0
64	0
65	0
66	
67	
68	(900)

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

	L
69	Total Expenditures
70	
71	
72	94,533
73	122,905
74	
75	
76	0
77	0
78	0
79	
80	
81	0
82	0
83	0
84	
85	
86	(900)
87	Total Expenditures
88	
89	
90	0
91	0
92	
93	
94	0
95	0
96	0
97	
98	
99	0
100	0
101	0
102	
103	
104	(900)
105	Total Expenditures
106	
107	

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

108	0	L
109	0	
110		
111		
112	0	
113	0	
114	0	
115		
116		
117	0	
118	0	
119	0	
120		
121		
122	(900)	Total Expenditures
123		
124		
125		
126	1,194,692	
127	849,953	
128		
129		
130	0	
131	400,000	
132	0	
133		
134		
135	0	
136	0	
137	0	
138		
139		
140	(900)	Total Expenditures
141		
142		
143		
144	0	
145	0	
146		

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

	L
147	
148	0
149	0
150	0
151	
152	
153	0
154	0
	0
155	
156	
157	
158	(900)
159	Total
160	Expenditures
161	
162	260,622
163	0
TOTAL	
165	
166	0
167	0
168	260,622
TOTAL	
170	
171	0
172	0
	0
173	
174	
175	
176	(900)
177	Total
178	Expenditures
179	
180	108,288
181	207,821
183	
184	0

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

185	19,600	L
186	0	
187		
188		
189	0	
190	0	
191	0	
192		
193		
194		(900)
195		Total
196		Expenditures
197		
198	21,627	
199	7,000	
200		
201		
202	0	
203	0	
204	0	
205		
206		
207	0	
208	0	
209	0	
210		
211		
212		(900)
213		Total
214		Expenditures
215		
216	362,763	
217	0	
218		
219		
220	0	
221	0	
222	0	
223		

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

	L
224	
225	0
226	0
227	0
228	
229	
230	(900)
231	Total
232	Expenditures
233	
234	0
235	0
236	
237	
238	0
239	0
240	0
241	
242	
243	0
244	0
245	0
246	
247	
248	(900)
249	Total
250	Expenditures
251	
252	0
253	0
254	
255	
256	0
257	0
258	0
259	
260	
261	0

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

		L
262	0	
263	0	
264		
265		
266		(900)
267		Total
268		Expenditures
269		
270	0	
271	0	
272		
273		
274	0	
275	0	
276	0	
277		
278		
279	0	
280	0	
281	0	
282		
283		
284		
285		(900)
286		Total
287		Expenditures
288	2,042,525	
289	1,187,679	
290	0	
291	419,600	
292	260,622	
293	3,230,204	
294		
295		
296		
297		(900)
298		Total
299		Expenditures
300	0	

	A	B	C	D	E	F	G	H	I	J	K	L
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	10,899,723			10,899,723						10,899,723
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	227,280,410	832,163		228,112,573	50	70,469,018	4,553,930		75,022,948	153,089,625
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	29,625,403	1,328,655		30,954,058	20	6,266,876	605,795		6,872,671	24,081,387
10	Capitalized Equipment	250										
11	10 Yr Schedule	251				0	10				0	0
12	5 Yr Schedule	252	17,943,006	710,925	178,455	18,475,476	5	12,728,049	1,697,624	178,455	14,247,218	4,228,258
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260		728,500		728,500	-					728,500
15	Total Capital Assets	200	285,748,542	3,600,243	178,455	289,170,330		89,463,943	6,857,349	178,455	96,142,837	193,027,493
16	Non-Capitalized Equipment	700				148,216	10		14,822			
17	Allowable Depreciation								6,872,171			

	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	\$	101,971,456		
9	O&M	Expenditures 16-24, L155		Total Expenditures		10,757,582		
10	DS	Expenditures 16-24, L178		Total Expenditures		12,129,395		
11	TR	Expenditures 16-24, L214		Total Expenditures		7,166,331		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		3,263,557		
13	TORT	Expenditures 16-24, L422		Total Expenditures		0		
14				Total Expenditures	\$	135,288,321		
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)		5,005		
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		1,638,220		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		4,706		
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		464,323		
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 Progm - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		176,892		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,416,067		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		267,064		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		143,599		
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		2,949,580		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		4,617		
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		9,694,092		
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		383,599		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		94,416		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		978		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		10,791		
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 Progm - Private Tuition		0		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	18,253,949		

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			117,034,372	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			7,717.78	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 15,164.25	
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)		\$ 467		
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		2,283,369		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		387,178		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		1,466,948		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		221,138		
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)		27,013		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		1,287,295		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		34,058		
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		2,563		
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		34,506		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		3,165,162		
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		7,438		
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		1,155,885		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		206,429		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		15,000		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,371,704		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		38,361		
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)		80,239		
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		120,642		
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		165,671		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		490,282		
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)		3,271,945		
		Federal Stimulus Revenue		CARES CRRSA ARP Schedule				
192				Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		3,386,465		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		186,975		
196				Total Deductions for PCTC Computation (Line 104 through Line 193)		\$ 19,456,733		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		97,577,639		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		6,872,171		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		104,449,810		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		7,717.78		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,533.66		
202								
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>							

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
ESTIMATED INDIRECT COST RATE DATA							
1	SECTION I						
2	Financial Data To Assist Indirect Cost Rate Determination						
3	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
4	<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>						
5	Support Services - Direct Costs						
6	Direction of Business Support Services (10, 50, and 80 -2510)						
7	Fiscal Services (10, 50, & 80 -2520)						
8	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
9	Food Services (10 & 80 -2560) <i>Must be less than (P16; Col E-F, L65) *Only include food costs.</i>						
10	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			258,900			
11	Internal Services (10, 50, and 80 -2570)						
12	Staff Services (10, 50, and 80 -2640)						
13	Data Processing Services (10, 50, & 80 -2660)						
14	SECTION II						
15	Estimated Indirect Cost Rate for Federal Programs						
16		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
17							
18	Instruction	1000		68,480,988		68,480,988	
19	Support Services:						
20	Pupil	2100		9,840,915		9,840,915	
21	Instructional Staff	2200		6,553,363		6,553,363	
22	General Admin.	2300		2,194,439		2,194,439	
23	School Admin	2400		5,848,495		5,848,495	
24	Business:						
25	Direction of Business Spt. Srv.	2510	275,899	0	275,899	0	0
26	Fiscal Services	2520	1,284,544	0	1,284,544	0	0
27	Oper. & Maint. Plant Services	2540		8,221,009	8,221,009		0
28	Pupil Transportation	2550		7,204,480	7,204,480		7,204,480
29	Food Services	2560		2,861,731	2,861,731		2,861,731
30	Internal Services	2570	0	0	0	0	0
31	Central:						
32	Direction of Central Spt. Srv.	2610		0	0	0	0
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	0
34	Information Services	2630		132,986	132,986		132,986
35	Staff Services	2640	637,615	0	637,615	0	0
36	Data Processing Services	2660	3,259,214	0	3,259,214	0	0
37	Other:	2900		11,039	11,039		11,039
38	Community Services	3000		187,683	187,683		187,683
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(4,796,948)	(4,796,948)		(4,796,948)
40	Total		5,457,272	106,740,180	13,678,281	98,519,171	
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	5,457,272	Total Indirect Costs:	13,678,281	
43			Total Direct Costs:	106,740,180	Total Direct Costs:	98,519,171	
44				= 5.11%		= 13.88%	
45							

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
46								

A	B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING					
School Code, Section 17-1.1 (Public Act 97-0357)					
Fiscal Year Ending June 30, 2023					
44-063-1580-22_AFR22 Huntley Community School District 158					
Huntley Community School District					
44063158022					
Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
(Limit text to 200 characters, for additional space use line 33 and 38)					
8	Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget				
10	Service or Function (Check all that apply)				
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				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA:				
41					
42					
43					

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

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

School District Name: Huntley Community School District 158
 RCDT Number: 44063158022

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	1,205,671		0	1,205,671	871,323			871,323
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	242,098	0	0	242,098	253,656			253,656
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.									0
8. Totals		1,447,769	0	0	1,447,769	1,124,979	0	0	1,124,979
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-22%

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. P26, CELL 49 DOES NOT EQUAL P7, CELLS C33:K33 BECAUSE OF THE ISSUANCE OF COPIER LEASE IN THE EDUCATION FUND.
2. P19, CELLS H174 DOES NOT EQUAL P26, CELLS H49 DUE TO PRINCIPAL BECAUSE OF:
REFUNDING CABS AND PRINCIPAL PAYMENTS ON CABS MATURING IN THE CURRENT YEAR VS. ACCRETION WHICH IS NOT REPORTED.

Huntley Community School District 158
44063158022

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
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
2	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
3	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
4	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
5						
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	100,193,045	11,879,880	5,648,806	457,587	118,179,318
9	Direct Expenditures	101,971,456	10,757,582	7,166,331		119,895,369
10	Difference	(1,778,411)	1,122,298	(1,517,525)	457,587	(1,716,051)
11	Fund Balance - June 30, 2023	14,548,484	9,643,335	5,067,093	5,966,028	35,224,940
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 44063158022
School District/Joint Agreement Name: Huntley Community School District 158
Auditor Name: CHRISTOPHER M. SCALET, CPA
License #: 065-046360 License Expiration Date (below): 9/30/2024
44-003-1300-22_AFR22 Huntley Community School District

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) F&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](#)