

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

<p>School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i></p> <p>School District/Joint Agreement Number: 05016073502</p> <p>County Name: Cook</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Skokie SD 73-5</p> <p>Address: 8000 East Prairie Road</p> <p>City: Skokie</p> <p>Email Address: speterson@sd735.org</p> <p>Zip Code: 60076</p> <p>Annual Financial Report</p> <p>Type of Auditor's Report Issued:</p> <p><input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p> <p>District Superintendent/Administrator Name (Type or Print): Dr. Zipporah Hightower</p> <p>Email Address: zhightower@sd735.org</p> <p>Telephone: 847-324-0509 Fax Number: 847-673-1282</p> <p>Signature & Date:</p>		<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool School District Directory</p> <p>Filing Status: <i>Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</i></p> <p>Annual Financial Report (AFR) Instructions</p> <p style="text-align: center;">0</p> <p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p> <p>ISBE Use Only</p>	<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Wipfli LLP</p> <p>Name of Audit Manager: Scott Duenser</p> <p>Address: 3957 75th Street</p> <p>City: Aurora State: IL Zip Code: 60504</p> <p>Phone Number: 630-898-5578 Fax Number: 630-225-5128</p> <p>IL License Number (9 digit): 065.032258 Expiration Date: 9/30/24</p> <p>Email Address: scott.duenser@wipfli.com</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> <p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone: Fax Number:</p> <p>Signature & Date:</p>
--	--	---	--

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

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

05-016-0735-02_AFR22 Skokie SD 73-5

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

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other		
Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet	AC	43
Itemization Schedule	ITEMIZATION	44
Reference Page	REF	45
Notes, Opinion Letters, etc.	Opinion-Notes	46
Deficit Reduction Calculation	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	—

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS



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

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

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

PART C - OTHER ISSUES

19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/91 (Ex: 00/00/0000)

The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

Sec. 10-20.9a(c)

\$



23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,
please check and explain the reason(s) in the box below.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date: 8/31/23

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)	4,718			43,830		\$48,548
Total						\$48,548

- 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:**Wipfli LLP**

Name of Audit Firm (print)

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

Signature

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	<u>FINANCIAL PROFILE INFORMATION</u>													
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): 422,808,046									
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s): 0.033936 + 0.003721 + 0.001465 = 0.039120 0.000022													
11														
12	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".													
13														
14	B. Results of Operations *													
15														
16	Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance							
17	26,586,095		24,816,785		1,769,310		26,481,926							
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														
26	Other		Total		0		0							
27	** The numbers shown are the sum of entries on page 26.													
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,		29,173,755										
33	<input type="checkbox"/>	b. 13.8% for unit districts.												
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct		10,045,000									
38	Outstanding:.....		511											
39														
40	E. Material Impact on Financial Position													
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
42	Attach sheets as needed explaining each item checked.													
43														
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													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
49														
50														
51														
52														
53														
54														
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														

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

A	B	C	D	E	F	G	H	I	J	K						
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)						
ASSETS (Enter Whole Dollars)			Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety				
CURRENT ASSETS (100)																
Cash (Accounts 111 through 115) ¹		19,385,732		1,631,705		1,769,671		0	1,530,772		5,140,918		5,322,785		0	1,636,619
Investments	120	0		0		0		0	0		0		0		0	0
Taxes Receivable	130	8,311,102		821,966		893,206		323,617	22,311		0		4,859		0	2,429
Interfund Receivables	140	0		0		0		0	0		0		607,307		0	0
Intergovernmental Accounts Receivable	150	438,334		0		0		43,830	0		0		0		0	0
Other Receivables	160	17,162		0		0		313	0		0		0		0	0
Inventory	170	0		0		0		0	0		0		0		0	0
Prepaid Items	180	0		0		0		0	0		0		0		0	0
Other Current Assets (Describe & Itemize)	190	0		0		0		0	0		0		0		0	0
Total Current Assets		28,152,330		2,453,671		2,662,877		367,760	1,553,083		5,140,918		5,934,951		0	1,639,048
CAPITAL ASSETS (200)																
Works of Art & Historical Treasures	210															
Land	220															
Building & Building Improvements	230															
Site Improvements & Infrastructure	240															
Capitalized Equipment	250															
Construction in Progress	260															
Amount Available in Debt Service Funds	340															
Amount to be Provided for Payment on Long-Term Debt	350															
Total Capital Assets																
CURRENT LIABILITIES (400)																
Interfund Payables	410	0		0		0		574,493	0		0		32,814		0	0
Intergovernmental Accounts Payable	420	0		0		0		0	0		0		0		0	0
Other Payables	430	17,953		16,348		0		14,981	0		0		0		0	0
Contracts Payable	440	0		0		0		0	0		0		0		0	0
Loans Payable	460	0		0		0		0	0		0		0		0	0
Salaries & Benefits Payable	470	332,089		10,794		0		(1,416)	0		0		0		0	0
Payroll Deductions & Withholdings	480	0		0		0		0	0		0		0		0	0
Deferred Revenues & Other Current Liabilities	490	8,311,102		821,966		893,206		323,617	22,311		0		4,859		0	2,429
Due to Activity Fund Organizations	493	0		0		0		0	0		0		0		0	0
Total Current Liabilities		8,661,144		849,108		893,206		911,675	22,311		0		4,859		32,814	2,429
LONG-TERM LIABILITIES (500)																
Long-Term Debt Payable (General Obligation, Revenue, Other)	511															
Total Long-Term Liabilities																
Reserved Fund Balance	714	0		0		0		0	0		0		0		0	0
Unreserved Fund Balance	730	19,491,186		1,604,563		1,769,671		(543,915)	1,530,772		5,140,918		5,930,092		(32,814)	1,636,619
Investment in General Fixed Assets																
Total Liabilities and Fund Balance		28,152,330		2,453,671		2,662,877		367,760	1,553,083		5,140,918		5,934,951		0	1,639,048
ASSETS /LIABILITIES for Student Activity Funds																
CURRENT ASSETS (100) for Student Activity Funds																
Student Activity Fund Cash and Investments	126	133,784														
Total Student Activity Current Assets For Student Activity Funds		133,784														
CURRENT LIABILITIES (400) for Student Activity Funds																
Total Current Liabilities For Student Activity Funds		0														
Reserved Student Activity Fund Balance For Student Activity Funds	715	133,784														
Total Student Activity Liabilities and Fund Balance For Student Activity Funds		133,784														
Total ASSETS /LIABILITIES District with Student Activity Funds																
Total Current Assets District with Student Activity Funds		28,286,114		2,453,671		2,662,877		367,760	1,553,083		5,140,918		5,934,951		0	1,639,048
Total Capital Assets District with Student Activity Funds																
CURRENT LIABILITIES (400) District with Student Activity Funds																
Total Current Liabilities District with Student Activity Funds		8,661,144		849,108		893,206		911,675	22,311		0		4,859		32,814	2,429
LONG-TERM LIABILITIES (500) District with Student Activity Funds																
Total Long-Term Liabilities District with Student Activity Funds																
Reserved Fund Balance District with Student Activity Funds	714	133,784		0		0		0	0		0		0		0	0
Unreserved Fund Balance District with Student Activity Funds	730	19,491,186		1,604,563		1,769,671		(543,915)	1,530,772		5,140,918		5,930,092		(32,814)	1,636,619
Investment in General Fixed Assets District with Student Activity Funds																
Total Liabilities and Fund Balance District with Student Activity Funds		28,286,114		2,453,671		2,662,877		367,760	1,553,083		5,140,918		5,934,951		0	1,639,048

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

1	A	B	L	M		N
				Acct. #	Agency Fund	
	ASSETS (Enter Whole Dollars)			Account Groups		
				General Fixed Assets	General Long-Term Debt	
2	CURRENT ASSETS (100)					
3	Cash (Accounts 111 through 115) ¹			0		
4	Investments	120		0		
5	Taxes Receivable	130				
6	Interfund Receivables	140				
7	Intergovernmental Accounts Receivable	150				
8	Other Receivables	160		0		
9	Inventory	170		0		
10	Prepaid Items	180		0		
11	Other Current Assets (Describe & Itemize)	190		0		
12	Total Current Assets			0		
13						
14	CAPITAL ASSETS (200)					
15	Works of Art & Historical Treasures	210		0		
16	Land	220		369,846		
17	Building & Building Improvements	230		31,788,301		
18	Site Improvements & Infrastructure	240		2,260,759		
19	Capitalized Equipment	250		2,179,143		
20	Construction in Progress	260		74,244		
21	Amount Available in Debt Service Funds	340			1,769,671	
22	Amount to be Provided for Payment on Long-Term Debt	350			8,275,329	
23	Total Capital Assets			36,672,293	10,045,000	
24	CURRENT LIABILITIES (400)					
25	Interfund Payables	410				
26	Intergovernmental Accounts Payable	420				
27	Other Payables	430				
28	Contracts Payable	440				
29	Loans Payable	460				
30	Salaries & Benefits Payable	470				
31	Payroll Deductions & Withholdings	480				
32	Deferred Revenues & Other Current Liabilities	490				
33	Due to Activity Fund Organizations	493		0		
34	Total Current Liabilities			0		
35	LONG-TERM LIABILITIES (500)					
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			10,045,000	
37	Total Long-Term Liabilities				10,045,000	
38	Reserved Fund Balance	714		0		
39	Unreserved Fund Balance	730		0		
40	Investment in General Fixed Assets			36,672,293		
41	Total Liabilities and Fund Balance			0	36,672,293	10,045,000
42						
43	ASSETS /LIABILITIES for Student Activity Funds					
44	CURRENT ASSETS (100) for Student Activity Funds					
45	Student Activity Fund Cash and Investments	126				
46	Total Student Activity Current Assets For Student Activity Funds					
47	CURRENT LIABILITIES (400) For Student Activity Funds					
48	Total Current Liabilities For Student Activity Funds					
49	Reserved Student Activity Fund Balance For Student Activity Funds	715				
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds					
51						
52	Total ASSETS /LIABILITIES District with Student Activity Funds					
53	Total Current Assets District with Student Activity Funds			0		
54	Total Capital Assets District with Student Activity Funds			36,672,293	10,045,000	
55	CURRENT LIABILITIES (400) District with Student Activity Funds					
56	Total Current Liabilities District with Student Activity Funds			0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds					
58	Total Long-Term Liabilities District with Student Activity Funds				10,045,000	
59	Reserved Fund Balance District with Student Activity Funds	714		0		
60	Unreserved Fund Balance District with Student Activity Funds	730		0		
61	Investment in General Fixed Assets District with Student Activity Funds			36,672,293		
62	Total Liabilities and Fund Balance District with Student Activity Funds			0	36,672,293	10,045,000

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
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	RECEIPTS/REVENUES										
3	LOCAL SOURCES	1000	19,728,911	2,103,666	1,814,577	630,891	216,716	473,778	770,852	82,157	222,370
4	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
5	STATE SOURCES	3000	1,827,100	50,000	0	177,815	0	0	0	0	0
6	FEDERAL SOURCES	4000	1,077,260	219,600	0	0	0	0	0	0	0
7	Total Direct Receipts/Revenues		22,633,271	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370
8	Receipts/Revenues for "On Behalf" Payments ²	3998	5,621,348	0	0	0	0	0	0	0	0
9	Total Receipts/Revenues		28,254,619	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370
10	DISBURSEMENTS/EXPENDITURES										
11	Instruction	1000	11,885,985				205,688			0	
12	Support Services	2000	7,053,312	2,336,294		1,160,421	325,074	889,415		165,159	0
13	Community Services	3000	31,486	0		0	0			0	
14	Payments to Other Districts & Governmental Units	4000	2,333,337	15,950	0	0	0	0		0	0
15	Debt Service	5000	0	0	1,604,138	0	0			0	0
16	Total Direct Disbursements/Expenditures		21,304,120	2,352,244	1,604,138	1,160,421	530,762	889,415		165,159	0
17	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,621,348	0	0	0	0	0		0	0
18	Total Disbursements/Expenditures		26,925,468	2,352,244	1,604,138	1,160,421	530,762	889,415		165,159	0
19	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,329,151	21,022	210,439	(351,715)	(314,046)	(415,637)	770,852	(83,002)	222,370
20	OTHER SOURCES/USES OF FUNDS										
21	OTHER SOURCES OF FUNDS (7000)										
22	PERMANENT TRANSFER FROM VARIOUS FUNDS										
23	Abolishment of the Working Cash Fund ¹²	7110	0								
24	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		250,000	0
25	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
26	Transfer Among Funds	7130	0	0		0					
27	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
28	Transfer from Capital Project Fund to O&M Fund	7150		0							
29	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
30	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		0							
31	SALE OF BONDS (7200)										
32	Principal on Bonds Sold	7210	0	0	0	0	0	0	0	0	0
33	Premium on Bonds Sold	7220	0	0	0	0	0	0	0	0	0
34	Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
35	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0	0	0	0
36	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
37	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
38	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
39	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0			2,200,000			
40	Transfer to Capital Projects Fund	7800									
41	ISBE Loan Proceeds	7900	0	0	0	0	0	0		0	
42	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	
43	Total Other Sources of Funds		0	0	0	0	0	2,200,000	0	250,000	0
44	OTHER USES OF FUNDS (8000)										
45											

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
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Operations & Maintenance		Educational		Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							250,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150							0		
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0					0		
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0					0		
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0					0		
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0					0		
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0					0		
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0					0		
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0					0		
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0					0		
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	2,200,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	2,200,000	0	0	0	0	250,000	0	0
77	Total Other Sources/Uses of Funds		0	(2,200,000)	0	0	0	2,200,000	(250,000)	250,000	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,329,151	(2,178,978)	210,439	(351,715)	(314,046)	1,784,363	520,852	166,998	222,370
79	Fund Balances without Student Activity Funds - July 1, 2022		18,162,035	3,783,541	1,559,232	(192,200)	1,844,818	3,356,555	5,409,240	(199,812)	1,414,249
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		19,491,186	1,604,563	1,769,671	(543,915)	1,530,772	5,140,918	5,930,092	(32,814)	1,636,619
82	Student Activity Fund Balance - July 1, 2022		130,342								
83	RECEIPTS/REVENUES -Student Activity Funds										
84	Total Student Activity Direct Receipts/Revenues	1799	176,504								
85	DISBURSEMENTS/EXPENDITURES -Students Activity Funds	1999	173,062								
86	Total Student Activity Disbursements/Expenditures	1999	173,062								

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
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,442								
91	Student Activity Fund Balance - June 30, 2023		133,784								

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
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	19,905,415	2,103,666	1,814,577	630,891	216,716	473,778	770,852	82,157	222,370
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,827,100	50,000	0	177,815	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,077,260	219,600	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		22,809,775	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370
99	Receipts/Revenues for "On Behalf" Payments ²	3998	5,621,348	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		28,431,123	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,059,047				205,688			0	
103	Support Services	2000	7,053,312	2,336,294		1,160,421	325,074	889,415		165,159	0
104	Community Services	3000	31,486	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	2,333,337	15,950	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,604,138	0	0			0	0
107	Total Direct Disbursements/Expenditures		21,477,182	2,352,244	1,604,138	1,160,421	530,762	889,415		165,159	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	5,621,348	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		27,098,530	2,352,244	1,604,138	1,160,421	530,762	889,415		165,159	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,332,593	21,022	210,439	(351,715)	(314,046)	(415,637)	770,852	(83,002)	222,370
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	2,200,000	0	250,000	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	2,200,000	0	0	0	0	250,000	0	0
116	Total Other Sources/Uses of Funds		0	(2,200,000)	0	0	0	2,200,000	(250,000)	250,000	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		19,624,970	1,604,563	1,769,671	(543,915)	1,530,772	5,140,918	5,930,092	(32,814)	1,636,619

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		13,597,193	1,470,691	1,651,182	519,813	16,249	0	5,491	91,545	1,905
6	Leasing Purposes Levy ⁸	1130	0	6,378							
7	Special Education Purposes Levy	1140	1,175,419	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150				20,421					
9	Area Vocational Construction Purposes Levy	1160		0	0		0				
10	Summer School Purpose Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	229,683	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		15,002,295	1,477,069	1,651,182	519,813	36,670	0	5,491	91,545	1,905
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,614,385	0	0	0	800	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,614,385	0	0	0	800	0	0	0	0
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311	25,726								
21	Regular - Tuition from Other Districts (In State)	1312	238,861								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	3,015								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		267,602								
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411			44,101						
43	Regular - Transp Fees from Other Districts (In State)	1412			0						
44	Regular - Transp Fees from Other Sources (In State)	1413			0						
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415			0						
46	Regular Transp Fees from Other Sources (Out of State)	1416			0						
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421			0						
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422			0						
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423			0						
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424			0						
51	CTE - Transp Fees from Pupils or Parents (In State)	1431			0						
52	CTE - Transp Fees from Other Districts (In State)	1432			0						
53	CTE - Transp Fees from Other Sources (In State)	1433			0						
54	CTE - Transp Fees from Other Sources (Out of State)	1434			0						
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441			0						
56	Special Ed - Transp Fees from Other Districts (In State)	1442			0						
57	Special Ed - Transp Fees from Other Sources (In State)	1443			0						
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444			0						
59	Adult - Transp Fees from Pupils or Parents (In State)	1451			0						
60	Adult - Transp Fees from Other Districts (In State)	1452			0						
61	Adult - Transp Fees from Other Sources (In State)	1453			0						
62	Adult - Transp Fees from Other Sources (Out of State)	1454			0						
63	Total Transportation Fees				44,101						

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	424,704	93,628	29,010	8,332	43,420	71,293	136,185	0	39,245
66	Gain or Loss on Sale of Investments	1520	1,956,411	462,927	134,385	58,645	135,826	402,485	629,176	(9,388)	181,220
67	Total Earnings on Investments		2,381,115	556,555	163,395	66,977	179,246	473,778	765,361	(9,388)	220,465
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	195,359								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	3,488								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	6,045								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		204,892								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	103,278	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	176,504								
83	Total District/School Activity Income (without Student Activity Funds)		103,278	0							
84	Total District/School Activity Income (with Student Activity Funds)		279,782								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	73,378								
87	Rentals - Summer School Textbooks	1812	19,300								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		92,678								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	60,560							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0	0	0	0
102	Payments of Surplus Money from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		0						
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	62,666	9,482	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		62,666	70,042	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	19,728,911	2,103,666	1,814,577	630,891	216,716	473,778	770,852	82,157	222,370
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	19,905,415								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	1,806,578	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		1,806,578	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
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	18,969			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		18,969	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0							
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0							
138	CTE - WECAP	3225	0	0							
139	CTE - Agriculture Education	3235	0	0							
140	CTE - Instructor Practicum	3240	0	0							
141	CTE - Student Organizations	3270	0	0							
142	CTE - Other (Describe & Itemize)	3299	0	0							
143	Total Career and Technical Education		0	0							
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		0								
148	State Free Lunch & Breakfast	3360	703								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0							
155	Transportation - Special Education	3510	0	0		177,815	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		177,815	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0							
160	Truant Alternative/Optional Education	3695	0								
161	Early Childhood - Block Grant	3705	0	0							
162	Chicago General Education Block Grant	3766	0	0							
163	Chicago Educational Services Block Grant	3767	0	0							
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0		0	
165	Technology - Technology for Success	3780	0	0	0	0	0	0		0	
166	State Charter Schools	3815	0								
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0							
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		20,522	50,000	0	177,815	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,827,100	50,000	0	177,815	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0							
181	MAGNET	4060	0	0							
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0							
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
187	Title V - District Projects	4105	0	0			0	0			
188	Title V - Rural Education Initiative (REI)	4107	0	0			0	0			
189	Title V - Other (Describe & Itemize)	4199	0	0			0	0			
190	Total Title V		0	0			0	0			
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0					0			
193	National School Lunch Program	4210	246,817					0			
194	Special Milk Program	4215	0					0			
195	School Breakfast Program	4220	2,139					0			
196	Summer Food Service Program	4225	0					0			
197	Child and Adult Care Food Program	4226	0					0			
198	Fresh Fruits & Vegetables	4240	0					0			
199	Food Service - Other (Describe & Itemize)	4299	0					0			
200	Total Food Service		248,956					0			
201	TITLE I										
202	Title I - Low Income	4300	185,764	0				0	0		
203	Title I - Low Income - Neglected, Private	4305	0	0				0	0		
204	Title I - Migrant Education	4340	0	0				0	0		
205	Title I - Other (Describe & Itemize)	4399	0	0				0	0		
206	Total Title I		185,764	0				0	0		
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	3,560	0				0	0		
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421	0	0				0	0		
211	Title IV - Other (Describe & Itemize)	4499	0	0				0	0		
212	Total Title IV		3,560					0	0		
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	10,591	0				0	0		
215	Fed - Spec Education - Preschool Discretionary	4605	0	0				0	0		
216	Fed - Spec Education - IDEA - Flow Through	4620	266,555	0				0	0		
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0				0	0		
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0				0	0		
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0				0	0		
220	Total Federal - Special Education		277,146	0				0	0		
221	CTE - PERKINS										
222	CTE - Perkins - Title III - Tech Prep	4770	0	0				0			
223	CTE - Other (Describe & Itemize)	4799	0	0				0			
224	Total CTE - Perkins		0	0				0			

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

1	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	25,473	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	336,361	219,600		0	0	0		0	0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		1,077,260	219,600	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	1,077,260	219,600	0	0	0	0		0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		22,633,271	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		22,809,775	2,373,266	1,814,577	808,706	216,716	473,778	770,852	82,157	222,370

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

1	A	B	C	D	E	F	G	H	I	J	K	L
		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,705,115	798,820	199,772	487,408	346,380	5,266	441,547	0	7,984,308	9,655,450
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	115,472	22,275	0	6,138	0	0	0	0	143,885	153,559
8	Special Education Programs (Functions 1200-1220)	1200	1,526,563	256,231	6,737	16,340	0	90,651	0	0	1,896,522	1,742,635
9	Special Education Programs Pre-K	1225	98,578	29,585	0	0	0	0	0	0	128,163	150,990
10	Remedial and Supplemental Programs K-12	1250	385,773	75,584	0	32	0	0	0	0	461,389	330,215
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	45,373	396	111,779	0	0	0	0	0	157,548	190,599
15	Summer School Programs	1600	23,561	220	0	0	0	0	0	0	23,781	34,959
16	Gifted Programs	1650	154,205	29,746	380	3,935	0	0	0	0	188,266	215,665
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	722,853	150,759	24,672	3,839	0	0	0	0	902,123	675,394
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						173,062			173,062	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	8,777,493	1,363,616	343,340	517,692	346,380	95,917	441,547	0	11,885,985	13,149,466
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	8,777,493	1,363,616	343,340	517,692	346,380	268,979	441,547	0	12,059,047	13,149,466
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	361,070	57,980	20,000	2,743	0	0	0	0	441,793	395,582
39	Guidance Services	2120	169,793	71,238	0	223	0	0	0	0	241,254	240,287
40	Health Services	2130	198,445	8,815	500	5,654	0	0	0	0	213,414	375,532
41	Psychological Services	2140	223,218	32,727	3,154	9,370	0	1,035	0	0	269,504	224,956
42	Speech Pathology & Audiology Services	2150	256,649	20,717	0	1,233	0	0	0	0	278,599	285,384
43	Other Support Services - Pupils (Describe & Itemize)	2190	77,352	6,229	26,282	6,373	0	0	0	0	116,236	95,407
44	Total Support Services - Pupils	2100	1,286,527	197,706	49,936	25,596	0	1,035	0	0	1,560,800	1,617,148
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	322,288	48,484	287,985	9,234	0	0	0	0	667,991	977,892
47	Educational Media Services	2220	705,567	132,626	0	21,968	9,407	0	0	0	869,568	1,032,514
48	Assessment & Testing	2230	0	0	7,250	21,025	0	0	0	0	28,275	71,623
49	Total Support Services - Instructional Staff	2200	1,027,855	181,110	295,235	52,227	9,407	0	0	0	1,565,834	2,082,029
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	4,055	231,845	950	0	6,232	0	0	243,082	425,000
52	Executive Administration Services	2320	297,558	52,056	22,628	2,078	0	6,343	0	0	380,663	449,916

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
53	Special Area Administration Services	2330	0	0	0	1,326	0	0	0	0	1,326	1,300
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	297,558	56,111	254,473	4,354	0	12,575	0	0	625,071	876,216
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	936,641	291,100	11,834	1,011	0	2,596	0	0	1,243,182	1,400,467
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	936,641	291,100	11,834	1,011	0	2,596	0	0	1,243,182	1,400,467
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	157,385	56,476	80	0	0	0	0	0	213,941	223,750
62	Fiscal Services	2520	254,537	33,721	99,936	5,541	0	857	0	0	394,592	453,381
63	Operation & Maintenance of Plant Services	2540	159	0	51,017	8,314	0	0	0	0	59,490	605,060
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	430,891	2,606	34,646	0	3,679	0	471,822	197,000
66	Internal Services	2570	0	0	20,434	22,266	0	0	0	0	42,700	100,750
67	Total Support Services - Business	2500	412,081	90,197	602,358	38,727	34,646	857	3,679	0	1,182,545	1,579,941
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	2,768	190,140	0	0	0	0	192,908	210,000
72	Staff Services	2640	26,160	4,535	24,610	3,387	0	0	0	0	58,692	110,110
73	Data Processing Services	2660	420,051	92,429	718	18,763	92,319	0	0	0	624,280	1,030,775
74	Total Support Services - Central	2600	446,211	96,964	28,096	212,290	92,319	0	0	0	875,880	1,350,885
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	4,406,873	913,188	1,241,932	334,205	136,372	17,063	3,679	0	7,053,312	8,906,686
77	COMMUNITY SERVICES (ED)	3000	0	0	29,348	2,138	0	0	0	0	31,486	31,900
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			106,296			78,772			185,068	349,668
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			106,296			78,772			185,068	349,668
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						2,148,269			2,148,269	1,791,816
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200						2,148,269			2,148,269	1,791,816
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			106,296			2,227,041			2,333,337	2,141,484
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		13,184,366	2,276,804	1,720,916	854,035	482,752	2,340,021	445,226	0	21,304,120	24,229,536
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		13,184,366	2,276,804	1,720,916	854,035	482,752	2,513,083	445,226	0	21,477,182	24,229,536
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,329,151	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,332,593	
120	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
121	SUPPORT SERVICES (O&M)	2000										
122	SUPPORT SERVICES - PUPILS											
123	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
124	SUPPORT SERVICES - BUSINESS											
125	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
126	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
127	Operation & Maintenance of Plant Services	2540	364,746	85,374	1,128,210	575,088	174,342	162	8,372	0	2,336,294	4,263,875
128	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
129	Food Services	2560						0		0		
130	Total Support Services - Business	2500	364,746	85,374	1,128,210	575,088	174,342	162	8,372	0	2,336,294	4,263,875
131	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
132	Total Support Services	2000	364,746	85,374	1,128,210	575,088	174,342	162	8,372	0	2,336,294	4,263,875
133	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
135	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
136	Payments for Regular Programs	4110			0			0			0	0
137	Payments for Special Education Programs	4120			15,950			0			15,950	31,900
138	Payments for CTE Programs	4140			0			0			0	0
139	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
140	Total Payments to Other Govt. Units (In-State)	4100			15,950			0			15,950	31,900
141	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
142	Total Payments to Other Govt Units	4000			15,950			0			15,950	31,900
143	DEBT SERVICES (O&M)	5000										
144	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
145	Tax Anticipation Warrants	5110						0			0	0
146	Tax Anticipation Notes	5120						0			0	0
147	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										25,000
155	Total Direct Disbursements/Expenditures		364,746	85,374	1,144,160	575,088	174,342	162	8,372	0	2,352,244	4,320,775
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										21,022	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000							0			
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)									0	0	
160	Payments for Regular Programs	4110								0	0	
161	Payments for Special Education Programs	4120								0	0	
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0		0	0	
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0		0	0	
164	DEBT SERVICES (DS)	5000										
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants	5110						0		0	0	
167	Tax Anticipation Notes	5120						0		0	0	
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0		0	0	
169	State Aid Anticipation Certificates	5140						0		0	0	
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0		0	0	
171	Total Debt Services - Interest On Short-Term Debt	5100						0		0	0	
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						416,913		416,913	418,812	
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
174	Principal Retired) ¹¹							1,185,000		1,185,000	1,208,300	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			2,225		2,225	0	
176	Total Debt Services	5000			0			1,604,138		1,604,138	1,627,112	
177	PROVISION FOR CONTINGENCIES (DS)	6000								0	0	
178	Total Disbursements/ Expenditures				0			1,604,138		1,604,138	1,627,112	
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									210,439		
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	
184	SUPPORT SERVICES - BUSINESS											
185	Pupil Transportation Services	2550	163,063	28,113	962,431	6,814	0	0	0	0	1,160,421	862,950
186	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
187	Total Support Services	2000	163,063	28,113	962,431	6,814	0	0	0	0	1,160,421	862,950
188	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
190	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191	Payments for Regular Programs	4110			0			0		0	0	
192	Payments for Special Education Programs	4120			0			0		0	0	
193	Payments for Adult/Continuing Education Programs	4130			0			0		0	0	
194	Payments for CTE Programs	4140			0			0		0	0	
195	Payments for Community College Programs	4170			0			0		0	0	
196	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0		0	0	
197	Total Payments to Other Govt. Units (In-State)	4100			0			0		0	0	
198	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0		0	0	
199	Total Payments to Other Govt Units	4000			0			0		0	0	
200	DEBT SERVICES (TR)	5000										
201	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
202	Tax Anticipation Warrants	5110						0		0	0	
203	Tax Anticipation Notes	5120						0		0	0	
204	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		163,063	28,113	962,431	6,814	0	0	0	0	1,160,421	862,950
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(351,715)
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		109,498							109,498	154,760
220	Pre-K Programs	1125		7,733							7,733	9,500
221	Special Education Programs (Functions 1200-1220)	1200		60,658							60,658	86,750
222	Special Education Programs - Pre-K	1225		4,452							4,452	12,724
223	Remedial and Supplemental Programs - K-12	1250		5,563							5,563	500
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		1,490							1,490	575
228	Summer School Programs	1600		1,081							1,081	625
229	Gifted Programs	1650		2,087							2,087	5,250
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		13,126							13,126	12,350
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		205,688							205,688	283,034
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		5,134							5,134	7,900
237	Guidance Services	2120		2,843							2,843	4,350
238	Health Services	2130		28,585							28,585	36,750
239	Psychological Services	2140		3,179							3,179	4,600
240	Speech Pathology & Audiology Services	2150		3,717							3,717	4,500
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,076							7,076	5,550
242	Total Support Services - Pupils	2100		50,534							50,534	63,650
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		6,036							6,036	7,472
245	Educational Media Services	2220		19,178							19,178	25,750
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		25,214							25,214	33,222
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	573
250	Executive Administration Services	2320		14,262							14,262	15,220
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		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
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
254	Total Support Services - General Administration	2300		14,262							14,262	15,793
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		57,936							57,936	82,800
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		57,936							57,936	82,800
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		2,500							2,500	26,631
261	Fiscal Services	2520		35,945							35,945	31,500
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		52,240							52,240	69,313
264	Pupil Transportation Services	2550		21,841							21,841	23,600
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		112,526							112,526	151,044
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		3,895							3,895	0
273	Data Processing Services	2660		60,707							60,707	59,500
274	Total Support Services - Central	2600		64,602							64,602	59,500
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		325,074							325,074	406,009
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000		530,762							530,762	689,043
292	Total Disbursements/Expenditures											
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(314,046)
294	60 - CAPITAL PROJECTS (CP)											
295	SUPPORT SERVICES (CP)	2000										
296	SUPPORT SERVICES - BUSINESS											
297	Facilities Acquisition and Construction Services	2530	89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
298	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/Expenditures		89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(415,637)
312	70 - WORKING CASH (WC)											
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	136,599	0	0	0	0	0	136,599	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	136,599	0	0	0	0	0	136,599	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	28,089	471	0	0	0	0	28,560	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	55
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	28,089	471	0	0	0	0	28,560	55
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	105,000
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	105,000
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	40,000
387	Total Support Services	2000	0	0	164,688	471	0	0	0	0	165,159	145,055
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase	5300										
425	Principal Retired¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	164,688	471	0	0	0	0	165,159	145,055
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											(83,002)
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	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			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase	5300										
451	Principal Retired							0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											222,370

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
4	Educational	13,597,193	6,852,037	6,745,156	14,348,413	7,496,376
5	Operations & Maintenance	1,470,691	751,309	719,382	1,573,268	821,959
6	Debt Services **	1,651,182	816,324	834,858	1,709,624	893,300
7	Transportation	519,813	295,799	224,014	619,413	323,614
8	Municipal Retirement	16,249	9,086	7,163	19,026	9,940
9	Capital Improvements	0		0		0
10	Working Cash	5,491	4,442	1,049	9,301	4,859
11	Tort Immunity	91,545	91,061	484	190,686	99,625
12	Fire Prevention & Safety	1,905	2,221	(316)	4,650	2,429
13	Leasing Levy	6,378	4,442	1,936	9,301	4,859
14	Special Education	1,175,419	579,282	596,137	1,213,036	633,754
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	20,421	11,307	9,114	23,667	12,360
17	Summer School	0		0		0
18	Other (Describe & Itemize)	229,683	165,364	64,319	346,254	180,890
19	Totals	18,785,970	9,582,674	9,203,296	20,066,639	10,483,965
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

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

A	B	C	D	E	F	G	H	I	J	K			
1				SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES									
2				Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education			
3				Cash Basis Fund Balance as of July 1, 2022		(199,812)							
4				RECEIPTS:									
5				Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	91,545	1,175,419						
6				Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	(9,388)							
7				Drivers' Education Fees	10-1970								
8				School Facility Occupation Tax Proceeds	30 or 60-1983								
9				Driver Education	10 or 20-3370								
10				Other Receipts (Describe & Itemize)	--	0							
11				Sale of Bonds	10, 20, 40 or 60-7200								
12				Total Receipts		82,157	1,175,419	0	0	0			
13				DISBURSEMENTS:									
14				Instruction	10 or 50-1000								
15				Facilities Acquisition & Construction Services	20 or 60-2530								
16				Tort Immunity Services	80	165,159							
17				DEBT SERVICE									
18				Debt Services - Interest on Long-Term Debt	30-5200								
19				Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300								
20				Debt Services Other (Describe & Itemize)	30-5400								
21				Total Debt Services					0				
22				Other Disbursements (Describe & Itemize)	--	(250,000)							
23				Total Disbursements		(84,841)	1,175,419	0	0	0			
24				Ending Cash Basis Fund Balance as of June 30, 2023		(32,814)	0	0	0	0			
25				Reserved Cash Balance	714								
26				Unreserved Cash Balance	730	(32,814)	0	0	0	0			
27				SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a									
28				Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?									
29				If yes, list in the aggregate the following:	Total Claims Payments:	165,159							
30					Total Reserve Remaining:	(32,814)							
31				<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>									
32				Expenditures:									
33				Workers' Compensation Act and/or Workers' Occupational Disease Act		124,729							
34				Unemployment Insurance Act		11,870							
35				Insurance (Regular or Self-Insurance)		0							
36				Risk Management and Claims Service		0							
37				Judgments/Settlements		0							
38				Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		28,560							
39				Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0							
40				Legal Services		0							
41				Principal and Interest on Tort Bonds		0							
42				Other -Explain on Itemization 44 tab		0							
43				Total		0							
44				G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		OK							
45				Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
46				55 ILCS 5/5-1006.7									

	A	B	C	D	E	F	G	H	I	J	K	L	
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023												
2	Please read schedule instructions before completing.												
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?			X	Yes			No	Click below for schedule instructions:				
4	SCHEDULE INSTRUCTIONS												
5	If the answer to the above question is "YES", this schedule must be completed.												
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
7	Part 1: CARES, CRRSA, and ARP REVENUE												
8	Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.										
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)		4998										0
12	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998										0
13	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
15	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
16	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
17	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
18	Total Revenue Section A			0	0			0	0				0
19	Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.										
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		4998										0
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)		4998	184,617	92,980								277,597
23	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)		4998										0
24	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)		4998										0
25	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)		4998	151,744	83,226								234,970
26	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)		4210										0
27	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)		4210										0
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	0	43,394								43,394

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

	A	B	C	D	E	F	G	H	I	J	K	L
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0	
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0	
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0	
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998									0	
39	Total Revenue Section B		336,361	219,600		0	0	0			0	555,961

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

40	Total Other Federal Revenue (Section A plus Section B)	4998	336,361	219,600		0	0	0		0	555,961
41	Total Other Federal Revenue from Revenue Tab	4998	336,361	219,600		0	0	0		0	555,961
42	Difference (must equal 0)		0	0		0	0	0		0	0
43	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

48	Expenditure Section A:	DISBURSEMENTS								
		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
49	ESSER I EXPENDITURES (CARES)									
50	FUNCTION									
51	1. List the total expenditures for the Functions 1000 and 2000 below									
52	INSTRUCTION Total Expenditures	1000								0
53	SUPPORT SERVICES Total Expenditures	2000								0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
55	Facilities Acquisition and Construction Services (Total)	2530								0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0
57	FOOD SERVICES (Total)	2560								0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0
62	0	0	0							0
63										
64										
65										
66	Expenditure Section B:									
67	ESSER II EXPENDITURES (CRRSA)									
68	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
69										

CARES, CRRSA, ARP Schedule

A	B	C	D	E	F	G	H	I	J	K	L
	FUNCTION										
70	1. List the total expenditures for the Functions 1000 and 2000 below										
71	INSTRUCTION Total Expenditures	1000		147,662	29,642	7,313					184,617
72	SUPPORT SERVICES Total Expenditures	2000		25,411	698	58,621	8,250				92,980
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
74	Facilities Acquisition and Construction Services (Total)	2530									0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					8,250				8,250
76	FOOD SERVICES (Total)	2560									0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0					0
81	Expenditure Section C:										
82	GEER I EXPENDITURES (CARES)										
83	FUNCTION										
84	1. List the total expenditures for the Functions 1000 and 2000 below										
85	INSTRUCTION Total Expenditures	1000									0
86	SUPPORT SERVICES Total Expenditures	2000									0
87	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
88	Facilities Acquisition and Construction Services (Total)	2530									0
89	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
90	FOOD SERVICES (Total)	2560									0
91	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
92	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
93	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
94	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0					0
95	Expenditure Section D:										
96	GEER II EXPENDITURES (CRRSA)										
97	FUNCTION										
98	1. List the total expenditures for the Functions 1000 and 2000 below										
99	INSTRUCTION Total Expenditures	1000									0
100	SUPPORT SERVICES Total Expenditures	2000									0
101	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
102	Facilities Acquisition and Construction Services (Total)	2530									0
103	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
104	FOOD SERVICES (Total)	2560									0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0					0
109	DISBURSEMENTS										
110	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditure		

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

	A	B	C	D	E	F	G	H	I	J	K	L
108	INSTRUCTION Total Expenditures	1000									0	
109	SUPPORT SERVICES Total Expenditures	2000									0	
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530									0	
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
114	FOOD SERVICES (Total)	2560									0	
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
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	108,886	13,245	13,631	-3,508	0				132,254	
127	SUPPORT SERVICES Total Expenditures	2000	39,710	9,319	52,776	911					102,716	
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									0	
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	159	0	0	64					223	
132	FOOD SERVICES (Total)	2560				0					0	
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
137												
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									0	
145	SUPPORT SERVICES Total Expenditures	2000									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
146	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
147												
148	Facilities Acquisition and Construction Services (Total)	2530									0	
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
150	FOOD SERVICES (Total)	2560									0	
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
156	Expenditure Section G:											
157												
158	ARP Child Nutrition (ARP)											
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000									0	
163	SUPPORT SERVICES Total Expenditures	2000									0	
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530									0	
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
168	FOOD SERVICES (Total)	2560									0	
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
174	Expenditure Section H:											
175												
176	ARP IDEA (ARP)											
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000									0	
181	SUPPORT SERVICES Total Expenditures	2000			21,887	1,507	20,000					43,394

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
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										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
192	Expenditure Section I:											
193												
194	ARP Homeless I (ARP)											
195												
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
210	Expenditure Section J:											
211												
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
213												
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530									0	
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
222	FOOD SERVICES (Total)	2560									0	
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230	FUNCTION											
231	1. List the total expenditures for the Functions 1000 and 2000 below											
232	INSTRUCTION Total Expenditures	1000									0	
233	SUPPORT SERVICES Total Expenditures	2000									0	
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530									0	
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
237	FOOD SERVICES (Total)	2560									0	
241	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
244	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0	0	
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000									0	
251	SUPPORT SERVICES Total Expenditures	2000									0	
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
258	FOOD SERVICES (Total)	2560									0	
259	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
262	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
263	Expenditure Section M:											
264	Other ARP Expenditures (not accounted for above)											
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000									0	
268	SUPPORT SERVICES Total Expenditures	2000									0	
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270	Facilities Acquisition and Construction Services (Total)	2530									0	
271	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
272	FOOD SERVICES (Total)	2560									0	
273	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
274	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
275	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
276	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology									0	
277	Expenditure Section N:											
278	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
279	FUNCTION											
280	INSTRUCTION	1000	256,548	42,887	13,631	3,805	0	0	0		316,871	
281	SUPPORT SERVICES	2000	87,008	11,524	131,397	9,161	0	0	0		239,090	
282	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0		0	
283	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	159	0	0	8,314	0	0	0		8,473	
284	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0		0	
285	TOTAL EXPENDITURES										Functions 1000 & 2000 total	555,961
286	Expenditure Section O:											

CARES, CRRSA, ARP Schedule (Detailed Schedule of Receipts and Disbursements)												
296	A	B	C	D	E	F	G	H	I	J	K	L
											DISBURSEMENTS	
297	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
298				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L	
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023	
3	Works of Art & Historical Treasures	210				0					0	0	
4	Land	220											
5	Non-Depreciable Land	221	369,846			369,846						369,846	
6	Depreciable Land	222				0					0	0	
7	Buildings	230											
8	Permanent Buildings	231	31,521,659	266,642		31,788,301				17,844,200		13,944,101	
9	Temporary Buildings	232				0				0		0	
10	Improvements Other than Buildings (Infrastructure)	240	2,260,759			2,260,759				775,711		1,485,048	
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	1,788,691	390,452		2,179,143				1,220,551		958,592	
13	5 Yr Schedule	252				0				0		0	
14	3 Yr Schedule	253				0				0		0	
15	Construction in Progress	260	266,642	74,244	266,642	74,244						74,244	
16	Total Capital Assets	200	36,207,597	731,338	266,642	36,672,293				19,840,462		16,831,831	
17	Non-Capitalized Equipment	700				453,598							
18	Allowable Depreciation							45,360				1,216,792	

A	B	C	D	E	F	G
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		
5			OPERATING EXPENSE PER PUPIL			
6						
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	21,304,120	
9	O&M	Expenditures 16-24, L155	Total Expenditures		2,352,244	
10	DS	Expenditures 16-24, L178	Total Expenditures		1,604,138	
11	TR	Expenditures 16-24, L214	Total Expenditures		1,160,421	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		530,762	
13	TORT	Expenditures 16-24, L422	Total Expenditures		165,159	
14			Total Expenditures	\$	27,116,844	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		143,885	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		128,163	
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		23,781	
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 Progms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		31,486	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		2,333,337	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		482,752	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		445,226	
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		15,950	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		174,342	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		8,372	
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		1,185,000	
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	

A	B	C	D	E	F	G
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		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay	0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment	0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs	7,733		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K	4,452		
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	1,081		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services	0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units	0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs	0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K	0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K	0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs	0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs	0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition	0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition	0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition	0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition	0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition	0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition	0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition	0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition	0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition	0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition	0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition	0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition	0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition	0		
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services	0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units	0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay	0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment	0		
96	Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$ 4,985,560	
97	Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				22,131,284	
98	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023				943.29	
99	Estimated OEPP (Line 97 divided by Line 98)				\$ 23,461.80	
100						

A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount		
4			PER CAPITA TUITION CHARGE			
101						
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$ 44,101		
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	204,892		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)	103,278		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks	73,378		
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	60,560		
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)	0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education	18,969		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education	0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed	0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast	703		
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	0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	177,815		
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	850		
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	248,956		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	185,764		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV	3,560		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	266,555		
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,G	4700 Total CTE - Perkins	0		
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments	0		
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top	0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant	0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (IPLP)	0		

A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3	Fund	Sheet_Row	ACCOUNT NO - TITLE	Amount		
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	25,473		
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	0		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	0		
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)	555,961		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	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 **	408,448		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	58,995		
195			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 2,488,258		
196			Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	19,643,026		
197			Total Depreciation Allowance (from page 36, Line 18, Col I)	1,216,792		
198			Total Allowance for PCTC Computation (Line 196 plus Line 197)	20,859,818		
199			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	943.29		
200			Total Estimated PCTC (Line 198 divided by Line 199) *	\$ 22,113.90		
201						
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 this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.					

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.
This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

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

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



Subaward &
Subcontract

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

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

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

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	(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)						
4	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.						
5							
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).						
12	26,602						
13	Internal Services (10, 50, and 80 -2570)						
14	Staff Services (10, 50, and 80 -2640)						
15	Data Processing Services (10, 50, & 80 -2660)						
16	SECTION II						
17	Estimated Indirect Cost Rate for Federal Programs						
18			Function		Restricted Program		Unrestricted Program
19			Indirect Costs		Direct Costs		Indirect Costs
20							11,303,746
21	Instruction		1000		11,303,746		
22	Support Services:						
23	Pupil		2100		1,611,334		1,611,334
24	Instructional Staff		2200		1,581,641		1,581,641
25	General Admin.		2300		775,932		775,932
26	School Admin		2400		1,301,118		1,301,118
27	Business:						
28	Direction of Business Spt. Srv.		2510		216,441		0
29	Fiscal Services		2520		430,537		0
30	Oper. & Maint. Plant Services		2540		2,293,870		0
31	Pupil Transportation		2550		1,182,262		1,182,262
32	Food Services		2560		131,873		131,873
33	Internal Services		2570		42,700		0
34	Central:						
35	Direction of Central Spt. Srv.		2610		0		0
36	Plan, Rsrch, Dvlp, Eval. Srv.		2620		0		0
37	Information Services		2630		192,908		192,908
38	Staff Services		2640		62,587		0
39	Data Processing Services		2660		592,668		0
40	Other:		2900		0		0
41	Community Services		3000		31,486		31,486
42	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(2,255,497)		(2,255,497)
43	Total		1,344,933		18,150,673		3,638,803
44			Restricted Rate		Unrestricted Rate		
			Total Indirect Costs:		1,344,933		Total Indirect Costs: 3,638,803
			Total Direct Costs:		18,150,673		Total Direct Costs: 15,856,803

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
45				= 7.41%		= 22.95%	
46							

A	B	C	D	E	F		
1	REPORT ON SHARED SERVICES OR OUTSOURCING						
2	School Code, Section 17-1.1 (Public Act 97-0357)						
3	Fiscal Year Ending June 30, 2023						
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
6	Skokie SD 73-5 05016073502						
7	05-016-0735-02_AFR22 Skokie SD 73-5						
8	Check box if this schedule is not applicable.....		<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget ➔						
10	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning		X	X		Niles Township Curriculum Coordinating Council	
12	Custodial Services		X	X		Pure Bright	
13	Educational Shared Programs		X	X		Niles Township HS 219	
14	Employee Benefits		X	X		Education Benefit Cooperative	
15	Energy Purchasing						
16	Food Services		X	X		Organic Life	
17	Grant Writing						
18	Grounds Maintenance Services						
19	Insurance		X	X		SSIC	
20	Investment Pools		X	X		Niles Township School Treasurer	
21	Legal Services						
22	Maintenance Services		X	X		Honeywell International	
23	Personnel Recruitment		X	X		Frontline Recruitment AESOP	
24	Professional Development		X	X		Niles Twp Dist 67, 68, 69, 70, 71, 72, 73, 74, 219, 807	
25	Shared Personnel						
26	Special Education Cooperatives		X	X		NTDSE 807	
27	STEM (science, technology, engineering and math) Program Offerings		X	X		Niles Township HS 219	
28	Supply & Equipment Purchasing		X	X		National IPA, US Communities	
29	Technology Services		X	X		Village of Skokie INET	
30	Transportation		X	X		North Shore Transit, A&B Bus, AllTown	
31	Vocational Education Cooperatives						
32	All Other Joint/Cooperative Agreements		X	X		Niles Township ELL Parent Center	
33	Other						
34							
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>						
36							
37							
38							
40	<u>Additional space for Column (E) - Name of LEA :</u>						
41							
42							
43							

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

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

School District Name: Skokie SD 73-5
 RCDT Number: 05016073502

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	380,663		0	380,663	296,265			296,265
2. Special Area Administration Services	2330	1,326		0	1,326	1,500			1,500
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	213,941	0	0	213,941	237,154			237,154
5. Internal Services	2570	42,700		0	42,700	70,750			70,750
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0					0
8. Totals		638,630	0	0	638,630	605,669	0	0	605,669
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

The district will amend their budget to become in compliance with the limitation.

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

Type Below.

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

Skokie SD 73-5
05016073502

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1						DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)
2						<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>
3						The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.
4						- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.
5						- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.
6						DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	22,633,271	2,373,266	808,706	770,852	26,586,095
9	Direct Expenditures	21,304,120	2,352,244	1,160,421		24,816,785
10	Difference	1,329,151	21,022	(351,715)	770,852	1,769,310
11	Fund Balance - June 30, 2023	19,491,186	1,604,563	(543,915)	5,930,092	26,481,926
12						
13						
14						
15						
						Balanced - no deficit reduction plan is required.

FY 2023 Audit Checklist

RCDT: 05016073502
School District/Joint Agreement Name: Skokie SD 73-5
Auditor Name: Scott Duenser
License #: 065.032258 License Expiration Date (below):
9/30/24
05-016-0735-02 AFR22 Skokie SD 73-5

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #2	
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 C414 Act111-115 - 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) FR&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Source of Funds must = Other Uses of Funds	
Act 7130 - Transfer Among Funds, Cells C27:K27 must = Act 8130 Transfer Among Funds, Cells C49:K49	OK
Act 7140 - Transfer of Interest, Cells C28:K28 must = Act 8140 Transfer of Interest, Cells C50:K50.	OK
Act 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Act 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-Lab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRSSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRSSA 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](#)