

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

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

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

School District  
 Joint Agreement

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

\* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).  
**ISBE Form SD50-35/JA50-60 (05/23-version1)**

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

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

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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

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

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

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

<a href="#">Sec. 10-20.9a(c)</a>	\$	-
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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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	4,718			43,830		\$48,548
<b>Total</b>						\$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	<b>FINANCIAL PROFILE INFORMATION</b>													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	<b>A. Tax Rates</b> (Enter the tax rate - ex. .0150 for \$1.50)													
6														
7	<b>Tax Year 2022</b>		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														
13	<b>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".</b>													
14	<b>B. Results of Operations *</b>													
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	<b>C. Short-Term Debt **</b>													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		0		0		0		0					
24	Other		Total											
25	0		0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	<b>D. Long-Term Debt</b>													
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											
38	Outstanding:.....		511		10,045,000									
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>	Pending Litigation												
46	<input type="checkbox"/>	Material Decrease in EAV												
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>	Adverse Arbitration Ruling												



	A	B	C	D	E	F	G	H	I	J	K	L	M	N
49				Passage of Referendum										
50				Taxes Filed Under Protest										
51				Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)										
52				Other Ongoing Concerns (Describe & Itemize)										
53														
54				<i>Comments:</i>										
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	F	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	<a href="#">Financial Profile Website</a>																
3																	
4																	
5																	
6																	
7	<b>District Name:</b> Skokie SD 73-5																
8	<b>District Code:</b> 05016073502																
9	<b>County Name:</b> Cook																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 26,449,112.00 <b>Ratio</b> 0.995 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 24,816,785.00 <b>Ratio</b> 0.933 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 <b>Value</b> 1.40																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 26,340,222.00 <b>Days</b> 382.09 <b>Score</b> 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 0.10																
26	68,935.51 <b>Value</b> 0.40																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 14,059,213.15 <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) <b>Total</b> 10,045,000.00 <b>Percent</b> 65.56 <b>Score</b> 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 29,173,755.17 <b>Weight</b> 0.10																
34	<b>Value</b> 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														<b>Total Profile Score:</b>		<b>3.90 *</b>	
														<b>Estimated 2024 Financial Profile Designation:</b>		<b><u>RECOGNITION</u></b>	
* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		19,385,732	1,631,705	1,769,671	0	1,530,772	5,140,918	5,322,785	0	1,636,619
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	8,311,102	821,966	893,206	323,617	22,311	0	4,859	0	2,429
7	Interfund Receivables	140	0	0	0	0	0	0	607,307	0	0
8	Intergovernmental Accounts Receivable	150	438,334	0	0	43,830	0	0	0	0	0
9	Other Receivables	160	17,162	0	0	313	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		<b>28,152,330</b>	<b>2,453,671</b>	<b>2,662,877</b>	<b>367,760</b>	<b>1,553,083</b>	<b>5,140,918</b>	<b>5,934,951</b>	<b>0</b>	<b>1,639,048</b>
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	574,493	0	0		32,814	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	17,953	16,348	0	14,981	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	332,089	10,794	0	(1,416)	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	8,311,102	821,966	893,206	323,617	22,311	0	4,859	0	2,429
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	<b>Total Current Liabilities</b>		<b>8,661,144</b>	<b>849,108</b>	<b>893,206</b>	<b>911,675</b>	<b>22,311</b>	<b>0</b>	<b>4,859</b>	<b>32,814</b>	<b>2,429</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	0	0	0	0	0	0	0	0	0
39	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
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>28,152,330</b>	<b>2,453,671</b>	<b>2,662,877</b>	<b>367,760</b>	<b>1,553,083</b>	<b>5,140,918</b>	<b>5,934,951</b>	<b>0</b>	<b>1,639,048</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	133,784								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>133,784</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	133,784								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>133,784</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>28,286,114</b>	<b>2,453,671</b>	<b>2,662,877</b>	<b>367,760</b>	<b>1,553,083</b>	<b>5,140,918</b>	<b>5,934,951</b>	<b>0</b>	<b>1,639,048</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>8,661,144</b>	<b>849,108</b>	<b>893,206</b>	<b>911,675</b>	<b>22,311</b>	<b>0</b>	<b>4,859</b>	<b>32,814</b>	<b>2,429</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	133,784	0	0	0	0	0	0	0	0
60	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
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>28,286,114</b>	<b>2,453,671</b>	<b>2,662,877</b>	<b>367,760</b>	<b>1,553,083</b>	<b>5,140,918</b>	<b>5,934,951</b>	<b>0</b>	<b>1,639,048</b>

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
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	<b>Account Groups</b>				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
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	<b>Total Capital Assets</b>			36,672,293	10,045,000
24	<b>CURRENT LIABILITIES (400)</b>				
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	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			10,045,000
37	<b>Total Long-Term Liabilities</b>				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	<b>Total Liabilities and Fund Balance</b>		0	36,672,293	10,045,000
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
52	<b>Total Current Assets District with Student Activity Funds</b>		0		
53	<b>Total Capital Assets District with Student Activity Funds</b>			36,672,293	10,045,000
54	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
55	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
56	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
57	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				10,045,000
58	Reserved Fund Balance District with Student Activity Funds	714	0		
59	Unreserved Fund Balance District with Student Activity Funds	730	0		
60	Investment in General Fixed Assets District with Student Activity Funds			36,672,293	
61	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	36,672,293	10,045,000
62					

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

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

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

1	A	B	C	D	E	F	G	H	I	J	K
	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
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							250,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	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	<b>Total Other Uses of Funds</b>		0	2,200,000	0	0	0	0	250,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		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	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		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	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		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
84											
85	Student Activity Fund Balance - July 1, 2022		130,342								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	176,504								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	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**

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		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**

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
92	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
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 <sup>2</sup>	3998	5,621,348	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	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
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 <sup>2</sup>	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 <sup>3</sup>		1,332,593	21,022	210,439	(351,715)	(314,046)	(415,637)	770,852	(83,002)	222,370
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	0	0	0	2,200,000	0	250,000	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
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

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
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		13,597,193	1,470,691	1,651,182	519,813	16,249	0	5,491	91,545	1,905
6	Leasing Purposes Levy <sup>8</sup>	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 Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	229,683	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied by District</b>		<b>15,002,295</b>	<b>1,477,069</b>	<b>1,651,182</b>	<b>519,813</b>	<b>36,670</b>	<b>0</b>	<b>5,491</b>	<b>91,545</b>	<b>1,905</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
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 <sup>9</sup>	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	<b>Total Payments in Lieu of Taxes</b>		<b>1,614,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
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	<b>Total Tuition</b>		<b>267,602</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
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	<b>Total Transportation Fees</b>					<b>44,101</b>					

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
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
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	<b>Total Earnings on Investments</b>		<b>2,381,115</b>	<b>556,555</b>	<b>163,395</b>	<b>66,977</b>	<b>179,246</b>	<b>473,778</b>	<b>765,361</b>	<b>(9,388)</b>	<b>220,465</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
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	<b>Total Food Service</b>		<b>204,892</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
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/School Revenues	1799	176,504								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>103,278</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>279,782</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
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	<b>Total Textbook Income</b>		<b>92,678</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
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							
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	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
109	Other Local Revenues (Describe & Itemize)	1999	62,666	9,482	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		<b>62,666</b>	<b>70,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>19,728,911</b>	<b>2,103,666</b>	<b>1,814,577</b>	<b>630,891</b>	<b>216,716</b>	<b>473,778</b>	<b>770,852</b>	<b>82,157</b>	<b>222,370</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>19,905,415</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM DISTRICT TO ANOTHER DISTRICT (2000)</b>	<b>ONE</b>									
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	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
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	<b>Total Unrestricted Grants-In-Aid</b>		<b>1,806,578</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>

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
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
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	<b>Total Special Education</b>		18,969	0		0					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0		0					
137	CTE - Secondary Program Improvement (CTE)	3220	0	0		0					
138	CTE - WECEP	3225	0	0		0					
139	CTE - Agriculture Education	3235	0	0		0					
140	CTE - Instructor Practicum	3240	0	0		0					
141	CTE - Student Organizations	3270	0	0		0					
142	CTE - Other (Describe & Itemize)	3299	0	0		0					
143	<b>Total Career and Technical Education</b>		0	0		0					
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0			0					
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0			0					
147	<b>Total Bilingual Ed</b>		0			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 ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		0	0				
155	Transportation - Special Education	3510	0	0		177,815	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		0	0		177,815	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		50,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		20,522	50,000	0	177,815	0	0	0	0	0
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>1,827,100</b>	<b>50,000</b>	<b>0</b>	<b>177,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
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	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
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	<b>Total Food Service</b>		<b>248,956</b>				<b>0</b>				
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	<b>Total Title I</b>		<b>185,764</b>	<b>0</b>		<b>0</b>	<b>0</b>				
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	<b>Total Title IV</b>		<b>3,560</b>	<b>0</b>		<b>0</b>	<b>0</b>				
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	<b>Total Federal - Special Education</b>		<b>277,146</b>	<b>0</b>		<b>0</b>	<b>0</b>				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	<b>Total CTE - Perkins</b>		<b>0</b>	<b>0</b>			<b>0</b>				

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	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	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
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 (LI/LEP)	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
270	<b>Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State</b>		<b>1,077,260</b>	<b>219,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
271	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>1,077,260</b>	<b>219,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>22,633,271</b>	<b>2,373,266</b>	<b>1,814,577</b>	<b>808,706</b>	<b>216,716</b>	<b>473,778</b>	<b>770,852</b>	<b>82,157</b>	<b>222,370</b>
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>22,809,775</b>	<b>2,373,266</b>	<b>1,814,577</b>	<b>808,706</b>	<b>216,716</b>	<b>473,778</b>	<b>770,852</b>	<b>82,157</b>	<b>222,370</b>

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
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 Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						173,062			173,062	0
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>8,777,493</b>	<b>1,363,616</b>	<b>343,340</b>	<b>517,692</b>	<b>346,380</b>	<b>95,917</b>	<b>441,547</b>	<b>0</b>	<b>11,885,985</b>	<b>13,149,466</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>8,777,493</b>	<b>1,363,616</b>	<b>343,340</b>	<b>517,692</b>	<b>346,380</b>	<b>268,979</b>	<b>441,547</b>	<b>0</b>	<b>12,059,047</b>	<b>13,149,466</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
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	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,286,527</b>	<b>197,706</b>	<b>49,936</b>	<b>25,596</b>	<b>0</b>	<b>1,035</b>	<b>0</b>	<b>0</b>	<b>1,560,800</b>	<b>1,617,148</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
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	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>1,027,855</b>	<b>181,110</b>	<b>295,235</b>	<b>52,227</b>	<b>9,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,565,834</b>	<b>2,082,029</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
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

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
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	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>297,558</b>	<b>56,111</b>	<b>254,473</b>	<b>4,354</b>	<b>0</b>	<b>12,575</b>	<b>0</b>	<b>0</b>	<b>625,071</b>	<b>876,216</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
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	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>936,641</b>	<b>291,100</b>	<b>11,834</b>	<b>1,011</b>	<b>0</b>	<b>2,596</b>	<b>0</b>	<b>0</b>	<b>1,243,182</b>	<b>1,400,467</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services - Business</b>	<b>2500</b>	<b>412,081</b>	<b>90,197</b>	<b>602,358</b>	<b>38,727</b>	<b>34,646</b>	<b>857</b>	<b>3,679</b>	<b>0</b>	<b>1,182,545</b>	<b>1,579,941</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>446,211</b>	<b>96,964</b>	<b>28,096</b>	<b>212,290</b>	<b>92,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>875,880</b>	<b>1,350,885</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>4,406,873</b>	<b>913,188</b>	<b>1,241,932</b>	<b>334,205</b>	<b>136,372</b>	<b>17,063</b>	<b>3,679</b>	<b>0</b>	<b>7,053,312</b>	<b>8,906,686</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>29,348</b>	<b>2,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,486</b>	<b>31,900</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
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	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>106,296</b>			<b>78,772</b>			<b>185,068</b>	<b>349,668</b>
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	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>2,148,269</b>			<b>2,148,269</b>	<b>1,791,816</b>
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

1	A	B	C	D	E	F	G	H	I	J	K	L
	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												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	364,746	85,374	1,128,210	575,088	174,342	162	8,372	0	2,336,294	4,263,875
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	364,746	85,374	1,128,210	575,088	174,342	162	8,372	0	2,336,294	4,263,875
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	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
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			15,950			0			15,950	31,900
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			15,950			0			15,950	31,900
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			15,950			0			15,950	31,900
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0



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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(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
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										25,000
155	<b>Total Direct Disbursements/Expenditures</b>		364,746	85,374	1,144,160	575,088	174,342	162	8,372	0	2,352,244	4,320,775
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										21,022	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	<b>Total Payments to Other Districts &amp; Govt Units (In-State)</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
165	<b>DEBT SERVICES (DS)</b>	<b>5000</b>										
166	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
173	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						416,913			416,913	418,812
	<b>DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase</b>	<b>5300</b>										
174	Principal Retired) <sup>11</sup>							1,185,000			1,185,000	1,208,300
175	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>			0			2,225			2,225	0
176	<b>Total Debt Services</b>	<b>5000</b>			<b>0</b>			<b>1,604,138</b>			<b>1,604,138</b>	<b>1,627,112</b>
177	<b>PROVISION FOR CONTINGENCIES (DS)</b>	<b>6000</b>										0
178	<b>Total Disbursements/ Expenditures</b>				<b>0</b>			<b>1,604,138</b>			<b>1,604,138</b>	<b>1,627,112</b>
179	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>210,439</b>	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	<b>SUPPORT SERVICES (TR)</b>											
183	<b>SUPPORT SERVICES - PUPILS</b>											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	<b>SUPPORT SERVICES - BUSINESS</b>											
186	Pupil Transportation Services	2550	163,063	28,113	962,431	6,814	0	0	0	0	1,160,421	862,950
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	<b>Total Support Services</b>	<b>2000</b>	<b>163,063</b>	<b>28,113</b>	<b>962,431</b>	<b>6,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,160,421</b>	<b>862,950</b>
189	<b>COMMUNITY SERVICES (TR)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
190	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TR)</b>	<b>4000</b>										
191	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
199	<b>PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)</b>	<b>4400</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
200	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
201	<b>DEBT SERVICES (TR)</b>	<b>5000</b>										
202	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(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	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
209	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase</b>	<b>5300</b>										
210	Principal Retired) <sup>11</sup>							0			0	0
211	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
213	<b>PROVISION FOR CONTINGENCIES (TR)</b>	<b>6000</b>										0
214	<b>Total Disbursements/ Expenditures</b>		163,063	28,113	962,431	6,814	0	0	0	0	1,160,421	862,950
215	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(351,715)</b>	
216												
217	<b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>											
218	<b>INSTRUCTION (MR/SS)</b>	<b>1000</b>										
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	<b>Total Instruction</b>	<b>1000</b>		<b>205,688</b>							<b>205,688</b>	<b>283,034</b>
234	<b>SUPPORT SERVICES (MR/SS)</b>	<b>2000</b>										
235	<b>SUPPORT SERVICES - PUPILS</b>											
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	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>50,534</b>							<b>50,534</b>	<b>63,650</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
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	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>25,214</b>							<b>25,214</b>	<b>33,222</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	<b>Total Support Services - General Administration</b>	<b>2300</b>		14,262							14,262	15,793
254	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
255	Office of the Principal Services	2410		57,936							57,936	82,800
256	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
257	<b>Total Support Services - School Administration</b>	<b>2400</b>		57,936							57,936	82,800
258	<b>SUPPORT SERVICES - BUSINESS</b>											
259	Direction of Business Support Services	2510		2,500							2,500	26,631
260	Fiscal Services	2520		35,945							35,945	31,500
261	Facilities Acquisition & Construction Services	2530		0							0	0
262	Operation & Maintenance of Plant Services	2540		52,240							52,240	69,313
263	Pupil Transportation Services	2550		21,841							21,841	23,600
264	Food Services	2560		0							0	0
265	Internal Services	2570		0							0	0
266	<b>Total Support Services - Business</b>	<b>2500</b>		112,526							112,526	151,044
267	<b>SUPPORT SERVICES - CENTRAL</b>											
268	Direction of Central Support Services	2610		0							0	0
269	Planning, Research, Development, & Evaluation Services	2620		0							0	0
270	Information Services	2630		0							0	0
271	Staff Services	2640		3,895							3,895	0
272	Data Processing Services	2660		60,707							60,707	59,500
273	<b>Total Support Services - Central</b>	<b>2600</b>		64,602							64,602	59,500
274	Other Support Services (Describe & Itemize)	2900		0							0	0
275	<b>Total Support Services</b>	<b>2000</b>		325,074							325,074	406,009
276	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>		0							0	0
277	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
278	Payments for Regular Programs	4110		0							0	0
279	Payments for Special Education Programs	4120		0							0	0
280	Payments for CTE Programs	4140		0							0	0
281	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		0							0	0
282	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
283	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
284	Tax Anticipation Warrants	5110						0			0	0
285	Tax Anticipation Notes	5120						0			0	0
286	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
287	State Aid Anticipation Certificates	5140						0			0	0
288	Other (Describe & Itemize)	5150						0			0	0
289	<b>Total Debt Services - Interest</b>	<b>5000</b>						0			0	0
290	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
291	<b>Total Disbursements/Expenditures</b>			530,762				0			530,762	689,043
292	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(314,046)	
293												
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530	89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	<b>Total Support Services</b>	<b>2000</b>	89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
309	<b>Total Disbursements/ Expenditures</b>		89,009	0	726,162	0	74,244	0	0	0	889,415	1,074,674
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(415,637)	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	0	0	0	0	0	0	0	0	0	0
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
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	<b>Total Support Services - Pupil</b>	<b>2100</b>	0	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
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	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
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	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>136,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,599</b>	<b>0</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
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	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
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	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>28,089</b>	<b>471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,560</b>	<b>55</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
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	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,000</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
387	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>164,688</b>	<b>471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,159</b>	<b>145,055</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
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	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			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	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
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	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase</b>	<b>5300</b>										
425	Principal Retired) <sup>11</sup>							0			0	0
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>						0			0	0
427	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
429	<b>Total Disbursements/Expenditures</b>		0	0	164,688	471	0	0	0	0	165,159	145,055
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(83,002)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
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	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	<b>Debt Service - Payments of Principal on Long-Term Debt<sup>15</sup> (Lease/Purchase</b>	<b>5300</b>										
451	Principal Retired)							0			0	0
452	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										0
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	0	0	0	0	0	0
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										222,370	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	13,597,193	6,852,037	6,745,156	14,348,413
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	<b>Totals</b>	<b>18,785,970</b>	<b>9,582,674</b>	<b>9,203,296</b>	<b>20,066,639</b>	<b>10,483,965</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					



	A	B	C	D	E	F	G	H	I	J	
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>										
3			Outstanding	Beginning	Issued	Retired	Outstanding	Ending			
4			July 1, 2022	July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	June 30, 2023	June 30, 2023			
5	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
6	<b>Total CPPRT Notes</b>										
7	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
8	Educational Fund						0				
9	Operations & Maintenance Fund						0				
10	Debt Services - Construction						0				
11	Debt Services - Working Cash						0				
12	Debt Services - Refunding Bonds						0				
13	Transportation Fund						0				
14	Municipal Retirement/Social Security Fund						0				
15	Fire Prevention & Safety Fund						0				
16	Other - (Describe & Itemize)						0				
17	<b>Total TAWs</b>		0	0	0	0	0				
18	<b>TAX ANTICIPATION NOTES (TAN)</b>										
19	Educational Fund						0				
20	Operations & Maintenance Fund						0				
21	Fire Prevention & Safety Fund						0				
22	Other - (Describe & Itemize)						0				
23	<b>Total TANs</b>		0	0	0	0	0				
24	<b>TEACHERS' /EMPLOYEES' ORDERS (T/EO)</b>										
25	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>										
26	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
27	<b>Total (All Funds)</b>										
28	<b>OTHER SHORT-TERM BORROWING</b>										
29	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>										
30	<b>SCHEDULE OF LONG-TERM DEBT</b>										
31	<b>Part A: GASB 87 Leases Only</b>	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt
32										0	
33										0	
34										0	
35										0	
36										0	
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43			0		0	0	0	0	0	0	0
44	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>										
45	GO Limited Tax School Bonds, Series 2016A	06/29/16	8,840,000	3	7,030,000				1,090,000	5,940,000	4,893,525
46	GO Limited Tax School Bonds, Series 2020	08/05/20	4,290,000	3	4,200,000				95,000	4,105,000	3,381,804
47										0	
48										0	
49										0	
50										0	
51										0	
52										0	
53										0	
54										0	
55										0	
56										0	
57										0	
58										0	
59										0	
60										0	
61										0	
62										0	
63										0	
64			13,130,000		11,230,000	0	0	1,185,000		10,045,000	8,275,329
65	* Each type of debt issued must be identified separately with the amount:										
66	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds				7. Other		10. Other	
67	2. Funding Bonds			5. Tort Judgment Bonds				8. Other		11. Other	
68	3. Refunding Bonds			6. Building Bonds				9. Other		12. Other	

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

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

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

# CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:

**Please read schedule instructions before completing.**

**SCHEDULE INSTRUCTIONS**

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

**X**

**Yes**

**No**

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

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

## Part 1: CARES, CRRSA, and ARP REVENUE

### Revenue Section A

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

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
<b>Total Revenue Section A</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>

### 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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	184,617	92,980								277,597
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	151,744	83,226								234,970
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
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, HI)	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	<b>Total Revenue Section B</b>		<b>336,361</b>	<b>219,600</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>555,961</b>

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

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

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
111	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
116	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
120	<b>Expenditure Section E:</b>											
122	<b>ESSER III EXPENDITURES (ARP)</b>											
123	<b>FUNCTION</b>											
124	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
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
129	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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
134	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
138	<b>Expenditure Section F:</b>											
140	<b>CRRSA Child Nutrition (CRRSA)</b>											
142	<b>FUNCTION</b>											
143	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
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	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
156	<b>Expenditure Section G:</b>											
157	<b>ARP Child Nutrition (ARP)</b>											
158	-----DISBURSEMENTS-----											
159			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
159			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
160	<b>FUNCTION</b>											
161	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
174	<b>Expenditure Section H:</b>											
175	<b>ARP IDEA (ARP)</b>											
176	-----DISBURSEMENTS-----											
177			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
177			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
178	<b>FUNCTION</b>											
179	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
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	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
192	<b>Expenditure Section I:</b>											
193	<b>ARP Homeless I (ARP)</b>		-----DISBURSEMENTS-----									
194			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
195			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
196	<b>FUNCTION</b>											
197	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
210	<b>Expenditure Section J:</b>											
211	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>		-----DISBURSEMENTS-----									
212			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
213			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
214	<b>FUNCTION</b>											
215	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												



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

	A	B	C	D	E	F	G	H	I	J	K	L
219	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
228	<b>Expenditure Section K:</b>											
229	<b>Other CARES Act Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
230			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
231			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
232	<b>FUNCTION</b>											
233	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
237	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
242	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
246	<b>Expenditure Section L:</b>											
247	<b>Other CRRSA Expenditures (not accounted for above)</b>		-----DISBURSEMENTS-----									
248			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
249			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
250	<b>FUNCTION</b>											
251	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
255	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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
260	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
264	<b>Expenditure Section M:</b>											
265	<b>Other ARP Expenditures (not accounted for above)</b>											
266	-----DISBURSEMENTS-----											
267			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
268			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
269	<b>FUNCTION</b>											
270	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
271	INSTRUCTION Total Expenditures	1000										0
272	SUPPORT SERVICES Total Expenditures	2000										0
273	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
278	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
283	<b>Expenditure Section N:</b>											
284	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>											
285	-----DISBURSEMENTS-----											
286			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
287			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
288	INSTRUCTION	1000	256,548	42,887	13,631	3,805	0	0	0			316,871
289	SUPPORT SERVICES	2000	87,008	11,524	131,397	9,161	0	0	0			239,090
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	159	0	0	8,314	0	0	0			8,473
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total	555,961
295	<b>Expenditure Section O:</b>											

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

	A	B	C	D	E	F	G	H	I	J	K	L
296	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>			-----DISBURSEMENTS-----								
297				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
298				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
299	<b>FUNCTION</b>											
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	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	369,846			369,846						369,846
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	31,521,659	266,642		31,788,301	50	16,994,152	850,048		17,844,200	13,944,101
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,260,759			2,260,759	20	662,983	112,728		775,711	1,485,048
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	1,788,691	390,452		2,179,143	10	1,011,895	208,656		1,220,551	958,592
13	5 Yr Schedule	252				0	5				0	0
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	266,642	74,244	266,642	74,244	-					74,244
16	<b>Total Capital Assets</b>	<b>200</b>	<b>36,207,597</b>	<b>731,338</b>	<b>266,642</b>	<b>36,672,293</b>		<b>18,669,030</b>	<b>1,171,432</b>	<b>0</b>	<b>19,840,462</b>	<b>16,831,831</b>
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				453,598	10		45,360			
18	<b>Allowable Depreciation</b>								1,216,792			

	A	B	C	D	E	F	C H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT_NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
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			<b>Total Expenditures</b>		\$	<b>27,116,844</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			143,885	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			128,163	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600 Summer School Programs			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 Progrms - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	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+)	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+)	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	C H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT_NO - TITLE</b>			<b>Amount</b>	
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 Progs - 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						<b>4,985,560</b>	
97						<b>22,131,284</b>	
98						<b>943.29</b>	
99						<b>23,461.80</b>	
100							

	A	B	C	D	E	F	C H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT_NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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,D,G	4700	Total CTE - Perkins		0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0	

	A	B	C	D	E	F	C H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet_Row</b>	<b>ACCOUNT_NO - TITLE</b>			<b>Amount</b>	
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			<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$		<b>2,488,258</b>	
197			<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>			19,643,026	
198			<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>			1,216,792	
199			<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>			20,859,818	
200			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>			943.29	
201			<b>Total Estimated PCTC (Line 198 divided by Line 199) *</b>	\$		<b>22,113.90</b>	
202							
203	<b>*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the <a href="#">Evidence-Based Funding Distribution webpage</a>.</b>						
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. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>						







ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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.							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				301,624			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				26,602			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			11,303,746		11,303,746	
20	<b>Support Services:</b>							
21	Pupil	2100			1,611,334		1,611,334	
22	Instructional Staff	2200			1,581,641		1,581,641	
23	General Admin.	2300			775,932		775,932	
24	School Admin	2400			1,301,118		1,301,118	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	216,441		0	216,441	0	
27	Fiscal Services	2520	430,537		0	430,537	0	
28	Oper. & Maint. Plant Services	2540			2,293,870	2,293,870	0	
29	Pupil Transportation	2550			1,182,262		1,182,262	
30	Food Services	2560			131,873		131,873	
31	Internal Services	2570	42,700		0	42,700	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			192,908		192,908	
36	Staff Services	2640	62,587		0	62,587	0	
37	Data Processing Services	2660	592,668		0	592,668	0	
38	<b>Other:</b>	2900			0		0	
39	<b>Community Services</b>	3000			31,486		31,486	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(2,255,497)		(2,255,497)	
41	<b>Total</b>			1,344,933	18,150,673	3,638,803	15,856,803	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	1,344,933	Total Indirect Costs:	3,638,803	
44				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	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
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		
7				05016073502		
8	<input type="checkbox"/> Check box if this schedule is not applicable.....		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	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(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
<b>8. Totals</b>		638,630	0	0	638,630	605,669	0	0	605,669
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>									-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.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> 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)
- <sup>13</sup> 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	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> 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	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b>					<i>(All AFR pages must be completed to generate the following calculation)</i>
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	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	<b>1,769,310</b>
11	Fund Balance - June 30, 2023	19,491,186	1,604,563	(543,915)	5,930,092	<b>26,481,926</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# 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.*
- 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.
  - Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
  - 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.
  - All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
  - Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
  - Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
  - If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
  - 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
<b>1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.</b>	
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.
<b>2. Page 2: Audit Questionnaire, Part C - Other Issues #22</b>	
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
<b>3. Page 3: Financial Information must be completed.</b>	
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
<b>4. Page 5: Cells C4-L4 Acct 111-115 - Cash Balances cannot be negative.</b>	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
<b>5. Page 5 &amp; 6: Total Current &amp; Capital Assets must = Total Liabilities &amp; Fund Balance.</b>	
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
<b>6. Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</b>	
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
<b>8. Page 26: Schedule of Long-Term Debt</b>	
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
<b>9. Page 7-9: Other Sources of Funds must = Other Uses of Funds</b>	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
<b>10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</b>	
Reserved Fund Balance, Page 5, Cells C38:K38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:K39 must be >0	OK
<b>11. Page 7: "On behalf" payments to the Educational Fund</b>	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
<b>12. Page 37-39: The 9 Month ADA must be entered on Line 98.</b>	OK
<b>13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.</b>	OK
<b>14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.</b>	OK
<b>15. Page 40: Contracts Paid in Current Year (CY) MUST be completed.</b> If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
<b>16. Page 42: SHARED OUTSOURCED SERVICES, Completed.</b>	OK
<b>17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.</b>	OK
<b>18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>	OK
<b>19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds</b>	OK
<b>20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab</b>	OK
<b>21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds</b>	OK

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**INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements**

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**SINGLE AUDIT WORKPAPERS**

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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](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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**GATA REQUIREMENTS**

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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](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)