Due to ROE on Monday, October 1 Due to ISBE on Wednesday, November SD/JA23 X School Distric Joint Agreem	r 15, 2023	School Bus 100 North First Stre Illinois Schoo Annua	TE BOARD OF EDUCATION iness Services Department et, Springfield, Illinois 62777-0001 217/785-8779 of District/Joint Agreement I Financial Report * June 30, 2023				
	<b>Dint Agreement Information</b> ns on inside of this page.)	Ac	counting Basis: CASH	Certified Public	Accountant Information		
School District/Joint Agreement Number: 34049113017 County Name: Lake		X ACCRUAL		X ACCRUAL Name of Auditing Firm: Baker Tilly US, LLP Name of Audit Manager: Nicholus Cavaliere, CPA, CFE			CFE
Name of School District/Joint Agreement ( Twp HSD 113	(use drop-down arrow to locate district, RCDT will popu	ulate): <u>School Distric</u>	t Lookup Tool School District Directory	Address: 1301 West 22nd Street, Suite			
Address: 1040 Park Avenue West			Filing Status: via IWAS -School District Financial Reports system (for	City: Oak Brook	State:         Zip Code:           IL         60523		
City: Highland Park		auditor use only) Annual Financial Report (AFR) Instructions		Phone Number: Fax Number: (630) 990-3131 (630) 990-0039			
Email Address:				IL License Number (9 digit): 065040118	Expiration Date: 9/30/2024		
Zip Code: 60035			0	Email Address: n.cavaliere@bakertilly.com			
Annual Financial Reg Type of Auditor's Report Iss Qualified Adverse Disclaimer	ued: X Unqualified		ions 217-785-8779 or finance1@isbe.net s 217-782-5630 or GATA@isbe.net	ISBE	Use Only		
Reviewed by District Superintendent/Administrator		Reviewed by Township Treasurer (Cook County only) Name of Township:		Reviewed by Regional Superintendent/Cook ISC			
District Superintendent/Administrator Name (Type or Print): Dr. Bruce Law		Township Treasurer Name (type or print)		RegionalSuperintendent/Cook ISC Name (Type or Print):			
Email Address: Blaw@dist113.org		Email Address:		Email Address:			
· · ·	Number: (224) 765-1000	Telephone:	Fax Number:	Telephone:	Fax Number:		
Signature & Date:		Signature & Date:		Signature & Date:			

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

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

34-049-1130-17\_AFR22 Twp HSD 113



#### Independent Auditors' Report on Supplementary Information

To the Board of Education of Township High School District 113

We have audited the financial statements of the governmental activities and each major fund of Township High School District 113 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 1, 2023 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying Annual Financial Report (ISBE Form SD50-35/JA50-60), as of and for the year ended June 30, 2023, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule and deficit reduction calculation, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

This report is intended solely for the information and use of the Board of Education, management of the Township High School District 113, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Baker Tilly US, LLP

Oak Brook, Illinois December 1, 2023

# **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Township High School District 113 (the "District") operates as a public school system governed by a sevenmember board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

#### **Reporting Entity**

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

#### **Basis of Presentation**

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

#### **Measurement Focus and Basis of Accounting**

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources and pension expenditures.

#### Major Governmental Funds

<u>Educational Fund</u> - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

The fund also includes student activity funds and scholarship accounts held and controlled by the District under the direction of district personnel, and administrative involvement of the board of education.

<u>Special Revenue Funds</u> - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

*Operations and Maintenance Fund* - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

*Transportation Fund* - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

*Municipal Retirement / Social Security Fund* - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

*Working Cash Fund* - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

<u>Debt Service Fund</u> - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds.

<u>Capital Project Funds</u> - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

*Capital Projects Fund* - accounts for construction projects and renovations financed through bond issues or transfers from other funds.

*Fire Prevention and Life Safety Fund* - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

#### All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

# Assets, Deferred Outflows of Resources, Liabilities, Deferred Infows of Resources, and Net Position or Equity

#### Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

#### Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

#### Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 13, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximately 1% and less amounts already received. The District considers that the 2022 levy is to be used to finance operations in fiscal 2024. Therefore, the entire 2022 levy, including amounts collected in fiscal 2023, has been recognized as a deferred inflow of resources, in the accompanying financial statements.

#### Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

#### Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

#### **Compensated Absences**

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at June 30, 2023 are determined on the basis of current salary rates and include salary related payments.

Employees who work a twelve-month year are entitled to be compensated for vacation time. Vacations are usually taken within the fiscal year.

#### Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

### General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

*Fixed Assets* - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

*Long-Term Debt* - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebteness.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### **Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

- 1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
- 4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
- 5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

#### **Excess of Expenditures over Budget**

For the year ended June 30, 2023, expenditures exceeded budget in the General Fund - Educational Accounts by \$1,491,171, the Transportation Fund by \$584,405, and Debt Service Fund by \$124,254. The excess in the Debt Service Fund was related to lease payments, which are required to be paid from the Debt Service Fund, and were funded by a transfer from the General Fund (Educational Accounts). The excess in the General Fund - Educational Accounts and the Transportation Fund were funded with available financial resources.

### **NOTE 3 - DEPOSITS AND INVESTMENTS**

At year end, the District's cash and investments was comprised of the following:

	~		Statement	
	C	arrying Value	Balances	Associated Risks
Deposits	\$	42,844,327	\$ 	Custodial credit risk
ISDLAF+ Mutual funds - other than bond funds		20,109,558 1,219,394	20,109,558 1,219,394	N/A
U.S. treasuries Negotiable certificates of deposit		90,920,863 4,045,474		Custodial credit risk, interest rate risk Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Other external investment pools - bonds		2,700,000	2,700,000	Credit risk, interest rate risk
Petty cash		9,962	 _	N/A
Total	\$	161,849,578	\$ 167,541,690	
Reconciliation to financial statements				
Per statement of net position Cash and investments Student activity cash and investments	\$	158,155,297 3,694,281		
Total	\$	161,849,578		

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's U.S. treasuries are valued using quoted prices in active markets for identical assets (Level 1 inputs) and the negotiable certificates of deposits are valued using quoted matrix pricing models (Level 2 inputs).

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy states that investments with a maturity over five years must be approved by the Board of Education. The policy requires the District's investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as they come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

# NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

At year end, the District had the following investments:

	Investment Maturity (In Years)							
	Fair Value	L	ess than one		1-5	5-10	М	ore than 10
U.S. treasuries Negotiable certificates	\$ 90,920,863	\$	58,450,258	\$	32,470,605	\$ -	\$	-
of deposit Other external investment pools -	4,045,474		2,163,757		1,881,717	-		-
bonds	 2,700,000		2,700,000			 -	·	-
Total	\$ 97,666,337	\$	63,314,015	\$	34,352,322	\$ -	\$	_

*Redemption Notice Period.* Investments in ISDLAF's Term Series may be redeemed upon seven days' advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's). The District's investment policy authorizes investments in any type of security as permitted by Sections 2 through 6 of the Illinois Public Funds Investment Act. As of June 30, 2023, the District's negotiable certificates of deposit were not rated.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAm and are valued at share price, which is the price for which the investment could be sold.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

*Custodial Credit Risk - Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposit with financial institutions totaled \$48,546,401, of which \$1,699,671 was uninsured and uncollateralized.

*Custodial Credit Risk - Investments.* With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

# NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

Occasionally certain funds participating in the common bank accounts will incur overdrafts (deficits) in the account. The overdrafts result from expenditures that have been approved by the Board of Education.

# **NOTE 4 - INTERFUND TRANSFERS**

The Board of Education transferred \$7,389,776 from the Operations and Maintenance Fund to the Capital Projects Fund, to provide funding for the District's capital projects.

During the year, the District transferred \$125,555 from the General Fund (Educational Accounts) to the Debt Service Fund for the payment of principal and interest on the District's leases.

### **NOTE 5 - LONG TERM LIABILITIES**

*Changes in General Long-term Liabilities.* The following is the long-term liability activity for the District for the year ended June 30, 2023:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
General obligation bonds Unamortized premium	\$118,070,000 <u>10,079,367</u>	\$	\$   3,580,000 <u>    610,296</u>	\$ 114,490,000 <u>9,469,071</u>	\$    5,285,000 
Total bonds payable Lease liabilities Compensated absences Net pension liabilities Net OPEB liabilities	<u>128,149,367</u> 350,845 1,095,459 4,214,658 51,345,518	399,632 1,107,827 7,501,213 735,336	1,822,183 2,560,895	<u>123,959,071</u> 500,371 381,103 9,154,976 22,669,576	<u>5,285,000</u> 193,920 381,103 - -
Total long-term liabilities - governmental activities	\$185,155,847	\$ 9,744,008	<u>\$ 38,234,758</u>	<u>\$ 156,665,097</u>	<u>\$    5,860,023</u>

The net pension liability associated with the Illinois Municipal Retirement Fund will be repaid from the Municipal Retirement/Social Security Fund. The net pension liability associated with the Teachers Retirement System will be repaid from the General Fund. The net OPEB liabilities will be repaid from the General Fund.

The obligations for the compensated absences will be repaid from the General Fund.

# NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

*General Obligation and Alternate Revenue Bonds.* General obligation and alternate revenue bonds are direct obligations and pledge the full faith and credit of the District. General obligation and alternate revenue bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Carrying Amount
Series 2012B G.O Limited School Refunding Bonds dated May 11, 2012 are due in annual installments through December 1,			
2025 Series 2014 General Obligation School Building Bonds dated	2.50% to 3.00%	\$ 5,090,000 \$	1,320,000
June 26, 2014 are due in annual installments through January 1, 2029	3.00% to 4.00%	9,280,000	7,370,000
Series 2015B General Obligation Limited Tax School Bonds dated April 15, 2015 are due in annual installments through			
June 30, 2031 Series 2019 G.O Refunding School Bonds dated October 8,	3.00% to 5.00%	4,475,000	4,420,000
2019 are due in annual installments through January 1, 2038 Series 2020 G.O. Refunding School Bonds dated September	3.00% to 5.00%	34,160,000	34,160,000
22, 2020 are due in annual installments through January 1, 2038 Series 2022A G.O. School Bonds (Alternative Revenue Source)	1.40% to 2.00%	20,995,000	20,605,000
dated April 5, 2022 are due in annual installments through January 1, 2042	4.00% to 5.00%	46,615,000	46,615,000
Total		<u>\$ 120,615,000</u> <u>\$</u>	114,490,000

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

		Principal	Interest	Total
2024	\$	5 295 000 ¢	1 000 161 ¢	0 517 161
2024	φ	5,285,000 \$ 5,525,000	4,232,161 \$ 4,014,011	9,517,161 9,539,011
2026		5,760,000	3,794,111	9,554,111
2027		6,025,000	3,533,686	9,558,686
2028		6,330,000	3,249,936	9,579,936
2029 - 2033		33,875,000	12,026,785	45,901,785
2034 - 2038		38,630,000	6,055,100	44,685,100
2039 - 2042		13,060,000	1,331,600	14,391,600
Total	\$	<u>114,490,000</u>	38,237,390 \$	152,727,390

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$302,362,117, providing a debt margin of \$233,986,746.

# NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

*Leases.* The District has entered into lease agreements as a lessee for financing the temporary acquisition of the Shops on Elm building and copiers. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for these leases will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

				Original		
Description	Date of Issue	Final Maturity	Interest Rates	Indebtednes	s	Balance
True North at Shops on Elm	11/23/2021	11/23/2026	3.25%	\$ 298,12	20 \$	233,276
PMA Leasing Copiers	7/1/2019	7/1/2023	4.00%	116,5	29	4,963
Transportation Bus Lease	1/20/2023	7/15/2024	5.00%	399,6	<u>32</u>	262,132
Total				<u>\$ 814,2</u>	<u>31 \$</u>	500,371

Annual debt service requirements to maturity for the lease liabilities are as follows:

	Р	rincipal	Interest	Total
2024	\$	193,920 \$	14,543 \$	208,463
2025		190,874	12,626	203,500
2026		62,067	3,933	66,000
2027		53,510	1,490	55,000
Total	<u>\$</u>	<u>500,371</u>	32,592 \$	532,963

### NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from such risks, the District participates in the following public entity risk pool: Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provide that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$120,000 per employee, as provided by stop-loss provisions incorporated in the plan.

# NOTE 6 - RISK MANAGEMENT - (CONTINUED)

At June 30, 2023, unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$1,183,982. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2022 and June 30, 2023, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Payable End of Year
Fiscal Year 2022	\$ 1,363,276	<u>\$     7,054,622  </u> \$	7,269,530	\$ 1,148,368
Fiscal Year 2023	<u>\$                                    </u>	<u>\$                                    </u>	7,645,499	<u>\$                                    </u>

# **NOTE 7 - JOINT AGREEMENTS**

The District is a member of TrueNorth Educational Cooperative 804 and the Lake County High Schools Technology Campus (LCHTSTC). TrueNorth Educational Cooperative 804 is a special education cooperative in the northern suburbs that includes sixteen elementary and four high school districts and provides instructional support to students with special needs. LCHSTC provides a comprehensive instructional program to students of its eighteen member school districts in Lake and McHenry counties. The District is also a member of the risk management pool listed above (Note 7). The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreements governing boards, these are not included as component units of the District.

# **NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS**

### **Teachers' Health Insurance Security**

*Plan Description.* The District participates in the Teacher Health Insurance Security (THIS) Fund, a costsharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services."

# Note 8 - Other Post-Employment Benefits - (Continued)

Benefits Provided. The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$457,401 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(6,994,048) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2023, the District paid \$340,110 to the THIS Fund, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability State's proportionate share of the collective net OPEB liability associated with the District	\$ 12,490,352 16,991,895
Total	\$ 29.482.247

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The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.182482% and 0.186795%, respectively.

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	
Salary Increases	
Investment Rate of Return	
Healthcare Cost Trend Rates - Initial	
Healthcare Cost Trend Rates - Ultimate	
Fiscal Year the Ultimate Rate is Reached	

2.25% 3.50% to 8.50% 2 75 Medicare and Non-Medicare - 8.00% 4.25% 2039

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020, and updated actuarial assumptions which were adopted for the TRS actuarial valuation as of June 30, 2021.

*Discount Rate.* At June 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

		Current		
	1% Decrease	Discount Rate	1% Increase	
Net OPEB Liability	<u>\$ 13,881,341</u>	<u>\$ 12,490,352</u>	<u>\$ 11,061,139</u>	

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare or non-Medicare coverage than the current healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Rate	1% Increase
Net OPEB Liability	<u>\$ 10,554,683</u>	\$ 12,490,352	\$ 14,614,687

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2023, the District recognized OPEB expense (income) of \$(5,031,692) and on-behalf revenue and expenses of \$(6,994,048) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	0	Deferred utflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$	-	\$ 8,169,304
Changes in Assumptions		11,268	30,810,376
Net Difference Between Projected and Actual Earnings on OPEB Plan			
Investments		1,517	-
Changes in Proportion and Differences Between District Contributions and		0 400 000	4 00 4 0 4 0
Proportionate Share of Contributions		2,469,809	1,694,948
District Contributions Subsequent to the Measurement Date		<u>340,510</u>	 -
Total	\$	2,823,104	\$ 40,674,628

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$38,192,034) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,	Amount
2024 2025 2026 2027 2028		\$ (4,871,247) (4,871,247) (4,871,247) (4,871,246) (4,871,626)
Thereafter		(13,835,421)
Total		<u>\$ (38,192,034</u> )

#### **Retirees' Health Plan**

*Plan Description.* The District administers a single-employer defined benefit healthcare plan ("the Retirees' Health Plan"). The plan provides for eligible retirees and their spouses through the District's which covers both active and retired members. Benefit provisions are established through personnel policy guidelines and state that eligible retirees and their spouses at established contribution rates. The Retirees' Health Plan does not issue a publicly available financial report. Total aggregate OPEB expense (income) for the THIS and the Retirees' Health Plan is \$(4,228,814).

*Contributions and Benefits Provided.* Contribution requirements are established through personnel policy guidelines and may be amended by the action of the governing body. A portion of the total cost is paid by the District; funding comes from the current operating budget. The current policy is to pay for post retirement medical, dental, and life insurance benefits as they occur. Benefits that require payments in future years, though related to current received services, are recorded as an expenditure in the the period or periods in which they are paid or normally payable rather than the period in which they are incurred. For fiscal year 2023 the District contributed \$680,881 to the plan.

*Employees Covered by Benefit Terms*. At July 1, 2021, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members Active Employees Not Yet Eligible	640
Active Employees Fully Eligible	67
Total	707

*Total OPEB Liability.* The District's total OPEB liability of \$10,179,224 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

Inflation	3.00%
Election at Retirement - Subsidized Coverage	100.00%
Discount Rate	4.13%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2038

The discount rate was based on General Obligation Bond rate for 20-year bonds.

Mortality rates for IMRF employees and retirees were based on the PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvements using scale MP-2020. IMRF retiree tables were adjusted 106% for male and 105% for female. Mortality rates for TRS employees were based on the PubT-2010 Mortality Table projected generationally with scale MP-2020, with female and male rates multiplied by 90% for all ages. Mortality rates for TRS retirees were based on the PubT-2010 Mortality Table projected generationally with female rates multiplied by 91% for ages under 75 and 109% for ages 75 and older, and male rates multiplied by 105% for ages under 85 and 115% for ages 85 and older.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of the estimates of future events.

*Changes in Total OPEB Liability*. The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

	 Total OPEB Liability
Balance at June 30, 2022 Service Cost Interest Changes in Assumptions and Other Inputs Benefit Payments	\$ 10,147,180 334,240 401,096 (22,411) (680,881)
Net Changes	 32,044
Balance at June 30, 2023	\$ 10,179,224

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

	Current 1% Decrease Discount Rate 1% Increas		
Total OPEB Liability	<u>\$ 10,746,192</u>	<u>\$ 10,179,224</u>	<u>\$ 9,642,343</u>

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.* The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		Healthcare Cost Trend	40/ на систе с
	1% Decrease	Rate	1% Increase
Total OPEB Liability	<u>\$                                    </u>	<u>\$ 10,179,224</u>	<u>\$ 10,467,605</u>

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended June 30, 2023, the District recognized OPEB expense of \$802,878. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	0	Deferred utflows of esources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience Assumption Changes	\$	539,456 1,296,653	\$ 151,709 2,013,796
Total	<u>\$</u>	1,836,109	\$ 2,165,505

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$(329,396)) will be recognized in OPEB expense as follows:

	Year Ending June 30,		Amount
2024		\$	67,456
2025			43,080
2026			(48,739)
2027			(48,739)
2028			(48,739)
Thereafter		—	(293,715)
Total		<u>\$</u>	(329,396)

Total aggregate OPEB expense (income) for the THIS and the Retirees' Health Plan is \$(4,228,814).

# NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Total aggregate pension expense for fiscal year 2023 is \$1,660,070. Each retirement system is discussed below.

#### **Teachers' Retirement System**

*Plan Description.* The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at https://www.trsil.org/financial/acfrs/fy2022; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

*Benefits Provided*. TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

*Tier 2* members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

*Contributions*. The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$28,088,239 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$24,542,842 in the General Fund based on the current financial resources measurement basis.

*2.2 Formula Contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$294,675, and are deferred because they were paid after the June 30, 2022 measurement date.

*Federal and Special Trust Fund Contributions.* When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

For the year ended June 30, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$21,069, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

*Salary increases over 6 percent*. The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2023, the District paid \$43,101 to TRS for employer contributions due on salary increases in excess of 6 percent.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

*Net Pension Liability.* At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability State's proportionate share of the collective net pension liability associated with the District

\$ 4,122,253
 357,578,182
\$ 361,700,435

Total

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00491679 percent and 0.00540263 percent, respectively.

*Summary of Significant Accounting Policies*. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Actuarial Assumptions*. The assumptions used to measure the total pension liability in the June 30, 2022 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

*Mortality.* The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
LLS aquiting large can	16 20 0/	E 70 0/
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1.90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

*Discount Rate.* At June 30, 2022, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1*'s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Discount Rate Sensitivity.* The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1%	% Decrease	Dis	Current scount Rate	1	% Increase
District's proportionate share of the collective net pension liability	\$	5,041,553	\$	4,122,253	\$	3,359,939

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2023, the District recognized pension expense of \$142,400 and on-behalf revenue of \$28,088,239 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	0	Deferred utflows of esources	I	Deferred Inflows of Resources
Differences between expected and actual experience Net difference between projected and actual earnings on pension plan	\$	8,286	\$	22,728
investments Assumption changes		3,771 19.007		- 7,870
Changes in proportion and differences between District contributions and proportionate share of contributions District contributions subsequent to the measurement date		7,954 315,744		545,033
Total	\$	354,762	\$	575,631

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(536,613)) will be recognized in pension expense as follows:

Year Ending June 30,		Amount
2024		\$ (211,571)
2025		(138,575)
2026		(131,477)
2027		(22,940)
2028		(32,050)
Total		<u>\$ (536,613</u> )

#### **Illinois Municipal Retirement Fund**

*Plan Description.* The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	352
Inactive, non-retired members	203
Active members	258
Total	813

Total

*Contributions.* As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2022 was 6.40 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

*Summary of Significant Accounting Policies*. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Actuarial Assumptions*. The assumptions used to measure the total pension liability in the December 31, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

*Mortality.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Re	eturns/Risk
Asset Class	Target Allocation	One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00 %	9.23 %	7.60 %
Fixed income	25.50 %	5.01 %	4.90 %
Real estate	10.50 %	7.10 %	6.20 %
Alternatives	9.50 %		
Private equity		13.43 %	9.90 %
Hedge funds		-	-
Commodities		7.42 %	6.25 %
Cash equivalents	1.00 %	4.00 %	4.00 %

*Discount Rate.* The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

*Discount Rate Sensitivity.* The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

		Current	
	1% Decrease Discount Rate 1		1% Increase
Total pension liability Plan fiduciary net position	\$ 102,117,957 87,594,232	\$ 92,626,955 87,594,232	\$ 84,968,598 87,594,232
Net pension liability/(asset)	<u>\$ 14,523,725</u>	<u>\$ 5,032,723</u>	<u>\$ (2,625,634</u> )

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)					
	T	otal Pension Liability (a)		lan Fiduciary Net Position (b)		Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2021 Service cost Interest on total pension liability Differences between expected and actual experience of	\$	88,287,828 1,264,922 6,236,291	\$	105,377,058 - -	\$	(17,089,230) 1,264,922 6,236,291
the total pension liability Benefit payments, including refunds of employee		2,642,870		-		2,642,870
contributions		(5,804,956)		(5,804,956)		-
Contributions - employer		-		900,188		(900,188)
Contributions - employee		-		637,436		(637,436)
Net investment income		-		(13,802,954)		13,802,954
Other (net transfer)		-		287,460		<u>(287,460</u> )
Balances at December 31, 2022	\$	92,626,955	\$	87,594,232	\$	5,032,723

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended June 30, 2023, the District recognized pension expense of \$1,517,670. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	Outflows of Inflows			Deferred nflows of esources
Differences between expected and actual experience Net difference between projected and actual earnings on pension plan	\$	1,772,617	\$	51,056
investments Contributions subsequent to the measurement date		7,096,419 <u>348,234</u>		-
Total	\$	9,217,270	\$	51,056

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$8,817,980) will be recognized in pension expense as follows:

Year Ending June 30,		 Amount		
2024		\$ 152,965		
2025		1,998,853		
2026		2,406,458		
2027		 4,259,704		
Total		\$ 8,817,980		

### **NOTE 10 - CONSTRUCTION COMMITMENTS**

As of June 30, 2023, the District is committed to approximately \$19,647,175 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances.

# **NOTE 11 - CONTINGENT LIABILITIES**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

# NOTE 12 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

### NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

When they become effective, application of these standards may restate portions of these financial statements.

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Estimated Financial Profile Summary	Financial Profile	4
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Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
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Deficit Reduction Calculation	Deficit AFR Sum Calc	<u>47</u>
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	

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

#### All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable) This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing). 23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

#### 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

#### 4 Submit AFR Electronically

• The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on 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
- 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). 6. Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

#### **Qualifications of Auditing Firm**

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

#### AUDITOR'S QUESTIONNAIRE

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

#### PART A - FINDINGS

	1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested					
	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]					
	2. One or more custodians of funds failed to comply with the bonding requirements pursuant to Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6].					
	3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois School Code [105 ILCS 5/10-20.21].					
	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].					
	5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.					
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.					
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.					
	<ol> <li>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].</li> </ol>					
	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 <i>Illinois</i> 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	F 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					
L	bonds for this purpose pursuant to Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].					
	<b>18.</b> 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	r 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.					
х	21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)					
_						
	The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid					
х	22. balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also Sec. 10-20.9a(c) \$ - requires that each school district report to the State Board of Education the total amount that remains unpaid by students due					
	to this prohibition. Please enter the total amount in the yellow box to the right.					
	23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting,					
L	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, 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 Intergovermental 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:	8/30/2023
---	-------	-----------

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	46,292		41,946	385,057		\$473,295
Total						\$473,295

• 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:

Baker Tilly US, 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.

Mil Came

Sianature

12/01/2023 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

	Α	В	С	D	E	F	G	Н	1	J	К	L	Μ
4						FINANCI	AL PR	OFILE INFORMATION					
1													
3 4	Requi	ired to	be co	ompleted for school di	strict	<u>s only.</u>							
		T F			0454								
5 6	Α.	Tax F	ates	(Enter the tax rate - ex:	.0150	) for \$1.50)							
7				<u>Tax Year 2022</u>		Equalized As	sessed	Valuation (EAV):	Γ	4,382,059,667			
8													
9				Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash	
10	Ra	te(s):	[	0.018748	+	0.003108	+	0.000619	=	0.022480		0.00001	3
11 12													
				A tax rate must be er	ntere	d in the Educational, (	Opera	tions and Maintenance	e, Tra	nsportation, and Wo	orking	Cash boxes above	e.
13	_			If the tax rate is zero	, ente	er "0".							
14 15	в.	Resu	lts of	f Operations *									
				Receipts/Revenues		Disbursements/				Fund Delense			
16						Expenditures		Excess/ (Deficiency)		Fund Balance			
17 18		*т	he n	110,299,400	um of	102,866,943	nec 9	<b>7,432,457</b> 17, 20, and 81 for the Edu	Catio	55,834,426	tenanco		
				portation and Working C		•	1125 0,	17, 20, and of for the Edu	catio		cenarice	-,	
20				-									
21	С.	Short	t-Ter	m Debt **		7414/-		-			_		
22			1	CPPRT Notes	+	TAWs	+	TANs 0	+	TO/EMP. Orders	+	BF/GSA Certificates	
24			l	Other	1.1	Total				0			<u> </u>
25				0	=	0							
26		** T	he nu	umbers shown are the su	um of	entries on page 26.							
29	D.	Long	-Terr	n Debt									
19 20 21 22 23 24 25 26 29 30 31		Check	the a	applicable box for long-t	erm c	lebt allowance by type of	distri	rt.					
31 32		X	2	6.9% for elementary ar	nd hia	h school districts		302,362,117					
33		<b>^</b>		13.8% for unit districts.	-			502,502,117					
33 34 35 30			_										
35		Long	-lerr	n Debt Outstanding:									
37			c.	Long-Term Debt (Princi	ipal o	nly)	Acct						
38 39				Outstanding:			511	114,990,371					
41	E.	Mate	erial	Impact on Financial P	ositi	on							
42 43 45						•	aterial	impact on the entity's fina	ancial	position during future	reportir	ng periods.	
43		Attacl		ets as needed explaining	g each	item checked.							
45		$\left  - \right $		nding Litigation aterial Decrease in EAV									
46 47		$\left  - \right $		aterial Decrease in EAV	e in F	nrollment							
48				lverse Arbitration Ruling									
49			Ра	ssage of Referendum									
50			Та	xes Filed Under Protest									
51						ew or Illinois Property Ta	х Арре	eal Board (PTAB)					
52			Ot	her Ongoing Concerns (I	Descri	be & Itemize)							
52 54 55		Comn	nents.										
55													
56 57													
58													
59													
58 59 61													
62													

/	ΑB	С	D	E	F	G	Н	1	К	L	М	Ν	0	F Q R
1				ESTINAA	TED FINANCIAL PROFILE S									
2 3 4 5 6				ESTIVIA	Financial Profile Website	UIVIIVIART								
4					Thandar Tonic Website									
5														
7		District Name:	Twp HSD 113											
8		District Code:	34049113017											
9 10		County Name:	Lake											
10	1	Fund Balance to Rev	vonue Patio:				Total		Rat	io	Score			4
12	1.		nce (P8, Cells C81, D81, F81 & I81)	Funds 10	20, 40, 70 + (50 & 80 if negative)		55,834,426.00		0.50		Weight			4 ).35
12 13			venues (P7, Cell C8, D8, F8 & I8)		20, 40, & 70,		110,299,400.00		0.00		Value			1.40
14		Less: Operating Deb	t Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Fur	ds 10 & 20		0.00							-
15		(Excluding C:D57, C:D	D61, C:D65, C:D69 and C:D73)											
16	2.	Expenditures to Rev					Total		Rat		Score			4
17			penditures (P7, Cell C17, D17, F17, I17)	Funds 10,			102,866,943.00		0.93	33 <b>A</b>	djustment			0
18 19			venues (P7, Cell C8, D8, F8, & I8) ot Pledged to Other Funds (P8, Cell C54 thru D74)		20, 40 & 70, ds 10 & 20		110,299,400.00 0.00				Weight			).35
20			D61, C:D65, C:D69 and C:D73)	ivintus i ui	us 10 d 20		0,00			0	Value		:	.40
21		Possible Adjustment:												
22														
23	3.	Days Cash on Hand:					Total		Da	•	Score			4
24			vestments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)		20 40 & 70		105,380,824.00		368.7	'9	Weight			).10
20 21 22 23 24 25 26 27 28 29 30		Total Sum of Direct Exp	penditures (P7, Cell C17, D17, F17 & I17)	Funds 10,	20, 40 divided by 360		285,741.51				Value		,	0.40
27	4.	Percent of Short-Tern	n Borrowing Maximum Remaining:				Total		Perce	nt	Score			4
28		Tax Anticipation Warra	ints Borrowed (P26, Cell F6-7 & F11)	Funds 10,	20 & 40		0.00		100.0	00	Weight			0.10
29		EAV x 85% x Combined	d Tax Rates (P3, Cell J7 and J10)	(.85 x EAV	x Sum of Combined Tax Rates		83,732,396.12				Value		(	0.40
30	-	Deveent of Long Torre	Dabt Marrin Damaining				Tatal		<b>D</b>		<b>6</b>			2
32	5.	Long-Term Debt Outsta	n Debt Margin Remaining: anding (P3, Cell H38)				<b>Total</b> 114,990,371.00		Perce 61.9		Score Weight			3 ).10
33		Total Long-Term Debt A					302,362,117.02		0115		Value			0.30
34														
35										Total P	rofile Score	e:	3	.90 *
32 33 34 35 36 37							Estimate	d 2074 F	inancial	Profile	Designatio	n: F	ECOGNITI	ON
38							Lotiniate					··· <u>·</u>		<u></u>
30						* Total I	Profile Score may c	hange bac	ad on data	nrovidad	on the Financ	rial Profile	<b>,</b>	
39 40							nation page 3 and b	-		•				
41							calculated by ISBE		5					
42														

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

	A	В	С	D	E	F	G	Н	J	١,	К
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	ASSETS (Enter Whole Dollars)	Acct.		Operations &			Municipal				Fire Prevention &
2	(Enter Whole Dollars)	#	Educational	Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) 1		79,986,274	12,079,983	1,097,015	7,090,510	2,995,934	48,555,876	6,224,057	0	125,648
5 6	Investments	120 130	42.054.020	6 006 004	2.046.044	4 004 455			C 40 000		
0 7	Taxes Receivable Interfund Receivables	130	42,864,830	6,936,821	3,046,014 0	1,381,155	1,474,376	0	649,893 0	0	0
8	Intergovernmental Accounts Receivable	150	1,194,448	0	0	427,003	0	0	0	0	0
9	Other Receivables	160	593,474	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	688,304	88,856	2,101,043	118,458	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	17,242	0	0	2,471	0	4,596	0	0	0
13	Total Current Assets	_	125,344,572	19,105,660	6,244,072	9,019,597	4,470,310	48,560,472	6,873,950	0	125,648
14	CAPITAL ASSETS (200)										
15 16	Works of Art & Historical Treasures	210 220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21 22	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt Total Capital Assets	350									
	CURRENT LIABILITIES (400)										
24 25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	410	U	U	0	0	U	0		0	0
27	Other Payables	430	871,769	459,552	0	160,469	0	2,858,065	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	591,141	94,294	0	29,565	(3,555)	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32 33	Deferred Revenues & Other Current Liabilities Due to Activity Fund Organizations	490 493	84,870,347	13,484,158	5,921,002	2,684,762	2,865,970	0	1,263,296	0	0
33	Total Current Liabilities	495	86,333,257	14,038,004	5,921,002	2,874,796	2,862,415	2,858,065	1,263,296	0	0
35	LONG-TERM LIABILITIES (500)		00,000,207	1,000,001	5,521,002	2,07 1,750	2,002,113	2,030,003	1,200,200		Ū
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities	511									
38	Reserved Fund Balance	714	2,867,589	88,856	323,070	118,458	0	0	0	0	0
39	Unreserved Fund Balance	730	36,143,726	4,978,800	0	6,026,343	1,607,895	45,702,407	5,610,654	0	125,648
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		125,344,572	19,105,660	6,244,072	9,019,597	4,470,310	48,560,472	6,873,950	0	125,648
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	3,694,281								
46	Total Student Activity Current Assets For Student Activity Funds		3,694,281								
47 48	CURRENT LIABILITIES (400) For Student Activity Funds		10.000								
48 49	Total Current Liabilities For Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds	715	42,363 3,651,918								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		3,694,281								
21											
52	Total ASSETS /LIABILITIES District with Student Activity Fun	ds									
53	Total Current Assets District with Student Activity Funds		129,038,853	19,105,660	6,244,072	9,019,597	4,470,310	48,560,472	6,873,950	0	125,648
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		86,375,620	14,038,004	5,921,002	2,874,796	2,862,415	2,858,065	1,263,296	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	6,519,507	88,856	323,070	118,458	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	36,143,726	4,978,800	0	6,026,343	1,607,895	45,702,407	5,610,654	0	125,648
61 62	Investment in General Fixed Assets District with Student Activity Funds		129,038,853	19,105,660	6,244,072	9,019,597	4,470,310	48,560,472	6,873,950	0	125,648
02	Total Liabilities and Fund Balance District with Student Activity Funds		129,038,853	19,105,660	0,244,072	9,019,597	4,470,310	48,560,472	0,873,950	0	125,648

	А	В	L	М	Ν
1				Account	Groups
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140 150			
8 9	Intergovernmental Accounts Receivable Other Receivables	150			
9 10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,520,297	
17	Building & Building Improvements	230		248,459,495	
18	Site Improvements & Infrastructure	240		10,453,333	
19 20	Capitalized Equipment	250 260		21,865,416	
20	Construction in Progress Amount Available in Debt Service Funds	340		18,440,374	323,070
22	Amount to be Provided for Payment on Long-Term Debt	350			114,667,301
23	Total Capital Assets			300,738,915	114,990,371
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33 34	Due to Activity Fund Organizations Total Current Liabilities	493	0		
-	LONG-TERM LIABILITIES (500)		0		
35		544			444,000,074
36 37	Long-Term Debt Payable (General Obligation, Revenue, Other) Total Long-Term Liabilities	511			114,990,371 114,990,371
38	Reserved Fund Balance	714			114,550,571
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			300,738,915	
41	Total Liabilities and Fund Balance		0	300,738,915	114,990,371
42					
43 44	ASSETS /LIABILITIES for Student Activity Funds CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Fund cash and investments				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50 51	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
	Total ASSETS /LIABILITIES District with Student Activity Fun	ds			
52		43			
53 54	Total Current Assets District with Student Activity Funds		0	200 720 015	444.000.074
	Total Capital Assets District with Student Activity Funds			300,738,915	114,990,371
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				114,990,371
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61 62	Investment in General Fixed Assets District with Student Activity Funds		0	300,738,915 300,738,915	114,990,371
02	Total Liabilities and Fund Balance District with Student Activity Funds		0	500,738,915	114,990,371

#### 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

	А	В	С	D	E	F	G	Н	I I	,I	К
1	7		(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	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	85,403,989	13,297,345	5,927,156	2,796,322	2,949,580	999,757	1,402,813	0	3,441
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	13,237,343	5,527,150	0	2,545,580	555,757	1,402,015	0	3,441
_	STATE SOURCES	3000			-					_	
6		4000	2,417,784	50,000	0	1,729,570	0	0	0	0	0
7	FEDERAL SOURCES	4000	2,576,030	620,557	0	4,990	10,298	0	0	0	0
-	Total Direct Receipts/Revenues		90,397,803	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	0	3,441
9 10	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	25,000,243	42.007.002	5 027 456	4 530 003	2.050.070	000 757	4 402 042	0	2.444
	Total Receipts/Revenues		115,398,046	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	U	3,441
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	59,179,692				1,051,654			0	
13	Support Services	2000	24,483,809	9,872,938		4,407,139	1,484,634	15,043,622		0	0
14	Community Services	3000	583,835	0		0	42,594			0	
15	Payments to Other Districts & Governmental Units	4000	4,202,030	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	7,526,934	137,500	0			0	0
17	Total Direct Disbursements/Expenditures		88,449,366	9,872,938	7,526,934	4,544,639	2,578,882	15,043,622		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	25,000,243	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		113,449,609	9,872,938	7,526,934	4,544,639	2,578,882	15,043,622		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,948,437	4,094,964	(1,599,778)	(13,757)	380,996	(14,043,865)	1,402,813	0	3,441
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund $^{ m 4}$	7160		0							
21	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
31 32	SALE OF BONDS (7200)				0						
32	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7210	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			112,606						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			12,949						
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						7,389,776			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0	-	-	0
43 44	Other Sources Not Classified Elsewhere Total Other Sources of Funds	7990	0	0	0 125,555	399,632 399,632	0	0 7,389,776	0	0	0
-	OTHER USES OF FUNDS (8000)		0	0	125,555	399,032	0	7,389,776	0	0	0
45	UTTER 0363 OF FUNDS (0000)										

#### 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

	Α	В	С	D	E	F	G	Н		1	K
1	A	в	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			(10)		(30)	(40)	Municipal	(60)	(70)	(80)	. ,
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2							Security				
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund	8110							0		
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 $^4$	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund $^{\rm 5}$	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	112,606	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	12,949	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	,								
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	7,389,776							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0			0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0		0	0	1		0	0	0
76	Total Other Uses of Funds	0000	125,555	7,389,776	0	0		0	0	0	0
77	Total Other Sources/Uses of Funds		(125,555)	(7,389,776)	125,555	399,632		7,389,776	0	0	0
	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		(123,353)	(7,303,770)	125,555	333,032	0	7,303,770	0	0	0
78	Expenditures/Disbursements and Other Uses of Funds		1,822,882	(3,294,812)	(1,474,223)	385,875	380,996	(6,654,089)	1,402,813	0	3,441
79	Fund Balances without Student Activity Funds - July 1, 2022		37,188,433	8,362,468	1,797,293	5,758,926	1,226,899	52,356,496	4,207,841	0	122,207
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		39,011,315	5,067,656	323,070	6,144,801	1,607,895	45,702,407	5,610,654	0	125,648
84 85	Student Activity Fund Balance - July 1, 2022		3 766 630								
	RECEIPTS/REVENUES -Student Activity Funds		3,755,538								
	otal Student Activity Direct Receipts/Revenues	1799	2,811,796								
	DISBURSEMENTS/EXPENDITURES -Students Activity Funds		_,011,.00								
	otal Student Activity Disbursements/Expenditures	1999	2,915,416								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		(103,620)								
90 91	Student Activity Fund Balance - June 30, 2023		3,651,918								
			3,031,310								

#### 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

	А	В	С	D	Е	F	G	Н	1	1	ĸ
1	~ ~		(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
	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	88,215,785	13,297,345	5,927,156	2,796,322	2,949,580	999,757	1,402,813	0	3,441
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0	,			
96	STATE SOURCES	3000	2,417,784	50,000	0	1,729,570	0	0	0	0	0
97	FEDERAL SOURCES	4000	2,576,030	620,557	0	4,990	10,298	0	0	0	0
98	Total Direct Receipts/Revenues		93,209,599	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	0	3,441
99	Receipts/Revenues for "On Behalf" Payments	3998	25,000,243	0	0	0	0	0		0	0
100	Total Receipts/Revenues		118,209,842	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	0	3,441
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	62,095,108				1,051,654			0	
103	Support Services	2000	24,483,809	9,872,938		4,407,139	1,484,634	15,043,622		0	0
104	Community Services	3000	583,835	0		0	42,594				
105	Payments to Other Districts & Governmental Units	4000	4,202,030	0	0	0	0	0		0	0
	Debt Service	5000	0	0	7,526,934	137,500	0			0	0
107	Total Direct Disbursements/Expenditures		91,364,782	9,872,938	7,526,934	4,544,639	2,578,882	15,043,622		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	25,000,243	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		116,365,025	9,872,938	7,526,934	4,544,639	2,578,882	15,043,622		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		1,844,817	4,094,964	(1,599,778)	(13,757)	380,996	(14,043,865)	1,402,813	0	3,441
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	125,555	399,632	0	7,389,776	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		125,555	7,389,776	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(125,555)	(7,389,776)	125,555	399,632	0	7,389,776	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		42,663,233	5,067,656	323,070	6,144,801	1,607,895	45,702,407	5,610,654	0	125,648

	A	В	С	D	E	F	G	Н	1	J	К
1		$\vdash$	(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	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		76,926,507	12,754,734	5,881,142	2,539,736	1,027,655	0	1,188,399	0	0
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	1,881,224	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,683,454				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11 12	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0		0	
	Total Ad Valorem Taxes Levied By District PAYMENTS IN LIEU OF TAXES	1200	78,807,731	12,/54,/34	5,881,142	2,539,736	2,711,109	U	1,188,399	U	U
13 14	Mobile Home Privilege Tax	1200	0	0	0	0	0	0	0	0	0
14	Payments from Local Housing Authorities	1210	0	0	0	0		0		0	
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1220	2,946,013	0	0	0		0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1230	2,946,013	0	0	0	· · · · ·	0	0	0	
18	Total Payments in Lieu of Taxes		2,946,013	0	0	0		0	0	0	0
	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	0								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	91,085								
25 26	Summer Sch - Tuition from Other Districts (In State) Summer Sch - Tuition from Other Sources (In State)	1322 1323	0								
20	Summer Sch - Tuition from Other Sources (Nit State)	1323	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 35	Special Ed - Tuition from Other Sources (In State) Special Ed - Tuition from Other Sources (Out of State)	1343 1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1344	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		91,085								
	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				3,220					
43	Regular - Transp Fees from Other Districts (In State)	1412				7,257	-				
44 45	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	1413 1415				0					
45	Regular - Transp Fees from Co-curricular Activities (In State) Regular Transp Fees from Other Sources (Out of State)	1415				0					
40	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1410				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) CTE - Transp Fees from Other Sources (In State)	1432 1433				0	-				
53 54	CTE - Transp Fees from Other Sources (In State) CTE - Transp Fees from Other Sources (Out of State)	1433				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1434				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					10,477					

	А	В	С	D	F	E	G	Н		1	к
1	A	В	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
$\vdash$	Description (Enter Whole Dollars)	Acct		Operations &			Municipal				Fire Prevention &
2		#	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
• •	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	905,418	542,611	46,014	226,394	158,471	886,322	214,414	0	
66 67	Gain or Loss on Sale of Investments	1520	(119,351) 786,067	0 542,611	0 46,014	0 226,394	0 158,471	113,435 999,757	0 214,414	0	
	Total Earnings on Investments FOOD SERVICE	1600	/86,067	542,611	46,014	226,394	158,471	999,757	214,414	U	3,441
68 69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Lunch Sales to Pupils - Breakfast	1611	0								
71	Sales to Pupils - A la Carte	1612	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	39,516	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	334,021	0							
80	Book Store Sales	1730	283,153	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790 1799	468,972	0							
82 83	Student Activity Funds Revenues Total District/School Activity Income (without Student Activity Funds)	1/99	2,811,796 1,125,662	0							
84	Total District/School Activity Income (without Student Activity Funds) Total District/School Activity Income (with Student Activity Funds)		3,937,458	U							
85	TEXTBOOK INCOME	1800	3,337,430								
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	189,902								
91	Sales - Summer School Textbooks	1822	173,248								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income OTHER REVENUE FROM LOCAL SOURCES	1900	363,150								
96 97	Rentals	1900	01.014	0							
97	Contributions and Donations from Private Sources	1910	91,614 26,418	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	83,319	0	0	0	0	0	0	0	
100	Services Provided Other Districts	1940	0	0	Ū	0					
101	Refund of Prior Years' Expenditures	1950	23,189	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	26,431								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0		0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		0			0			
106 107	Payment from Other Districts Sale of Vocational Projects	1991 1992	0	0	0	0	0	0			
107	Sale of Vocational Projects Other Local Fees (Describe & Itemize)	1992	0 845,100	0	0	0	0	0		0	0
100	Other Local Revenues (Describe & Itemize)	1999	188,210	0	0	19,715	0	0	0	0	-
110	Total Other Revenue from Local Sources		1,284,281	0	0	19,715	0	0	0	0	
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000									
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	85,403,989	13,297,345	5,927,156	2,796,322	2,949,580	999,757	1,402,813	0	3,441
112	FLOW-THROUGH RECEIPTS/REVENUES FROM	1000	88,215,785								
113 114	ONE DISTRICT TO ANOTHER DISTRICT (2000) Flow-through Revenue from State Sources	2100				^	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0					
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0					
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
_	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
119		3001				-					
120 121	Evidence Based Funding Formula (Section 18-8.15) Reorganization Incentives (Accounts 3005-3021)	3001	1,854,603 0	0	0	0		0		0	
121	General State Aid - Fast Growth District Grant	3005	0	0	0	0	0	0		0	
122	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3030	0	0	0	0		0		0	
123	Total Unrestricted Grants-In-Aid		1,854,603	0	0	0	0	0		0	
·			1,007,003	0	U	0	0	0		0	0

<b>—</b>	٨	В	С	D	F	F	0			1	к
	A	в	(10)	(20)	(30)	<u>⊢</u> (40)	G (50)	H (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	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	186,128			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					
131 132	Special Education - Orphanage - Summer Individual	3130 3145	0			0					
132	Special Education - Summer School Special Education - Other (Describe & Itemize)	3145	0	0		0					
134	Total Special Education	5155	186,128	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	0	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142 143	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education BILINGUAL EDUCATION		0	U			0				
144		3305									
145	Bilingual Ed - Downstate - TPI and TBE Bilingual Education Downstate - Transitional Bilingual Education	3305	0								
140	Total Bilingual Ed	5510	0				0				
148	State Free Lunch & Breakfast	3360	0								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	38,589	0							
151	Adult Ed (from ICCB)	3410	327,932	0	0	0	0	0			-
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0		0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		167,423	0				
155	Transportation - Special Education	3510 3599	0	0		1,562,147	0				
156 157	Transportation - Other (Describe & Itemize) Total Transportation	3599	0	0		0 1,729,570	0				
158	Learning Improvement - Change Grants	3610	0			1,725,570	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					
162	Chicago General Education Block Grant	3766	0	0		0					
163	Chicago Educational Services Block Grant	3767	0	0		0	÷	-			
164 165	School Safety & Educational Improvement Block Grant Technology - Technology for Success	3775 3780	0	0	0	0	0	0			0
165	State Charter Schools	3780	0	U	0	0	0	U			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	10,532	0	0	0	0	0			
171	Total Restricted Grants-In-Aid		563,181	50,000	0	1,729,570	0	0	0		1
172	Total Receipts from State Sources	3000	2,417,784	50,000	0	1,729,570	0	0	0		0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0		0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0		0
170	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0		-
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)		U	0	U	U	0	U			Ű
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe &	4090									
182	Itemize)		0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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1			(10)	(20)	(30)	(40)	(50) Municipal	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct	Educational	Operations &	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Fire Prevention &
2		#	Luucutional	Maintenance	Debt bernees	indispondución	Security	cupitar rojecto	tronking cash	1011	Safety
	ESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-49	99)									
184											
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0					
188	Title V - Rural Education Initiative (REI)	4107	0	0		0					
189	Title V - Other (Describe & Itemize)	4199	0	0		0					
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198 199	Fresh Fruits & Vegetables Food Service - Other (Describe & Itemize)	4240 4299	0				0				
200	Total Food Service	4299	0				0				
			0				0				
201	TITLE I			-							
202	Title I - Low Income	4300	117,083	0		0					
203 204	Title I - Low Income - Neglected, Private	4305 4340	0	0		0	-				
204	Title I - Migrant Education Title I - Other (Describe & Itemize)	4340	0	0		0					
205	Total Title I	4399	117,083	0		0					
	TITLE IV		117,005				0				
207 208						-					
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0					
211	Title IV - Other (Describe & Itemize)	4499	0	0		0					
212	Total Title IV		0	0		0	-				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0					
216	Fed - Spec Education - IDEA - Flow Through	4620	789,525	0		0					
217	Fed - Spec Education - IDEA - Room & Board	4625	501,347	0		0					
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0					
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		1,290,872	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title IIIE - Tech Prep	4770	3,954	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		3,954	0			0				

	А	В	С	D	E	F	G	Н	1	J	К
1			(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		Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	172,201	0							
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0		0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0					
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0		0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0		0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0		0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	1	0		0	
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0		0		0	
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0		0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0		0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	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
239	Impact Aid Competitive Grants	4865	0	0	0	0		0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0		0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0		0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0		0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0		0		0	
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0		0		0	
245	Other ARRA Funds - II	4871	0	0	0	0		0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0		0		0	
247	Other ARRA Funds - IV	4873	0	0	0	0		0		0	
248	Other ARRA Funds - V	4874	0	0	0	0		0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0		0		0	
250	Other ARRA Funds VII Other ARRA Funds VIII	4876 4877	0	0	0	0		0		0	0
251 252		4877	0	0	0	0		0		0	0
	Other ARRA Funds IX		0	0	0	0		0		0	
253 254	Other ARRA Funds X	4879 4880	0	0	0	0		0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0		0		0	0
256	Total Stimulus Programs Race to the Top Program	4901	0	U	U	U	0	U		0	0
257		4901	0	0		0	0				
257	Race to the Top - Preschool Expansion Grant Title III - Immigrant Education Program (IEP)	4902	0	U		0					
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4905	4,417			0					
260	McKinney Education for Homeless Children	4909	4,417	0		0					
261	Title II - Eisenhower Professional Development Formula	4920	0	0		0					
262	Title II - Teacher Quality	4930	26.524	0		0					
263	Title II - Part A – Supporting Effective Instruction – State Grants	4935	20,324	0		0					
264	Federal Charter Schools	4955	0	0		0					
265	State Assessment Grants	4900	0	0		0					
266	Grant for State Assessments and Related Activities	4982	0	0		0					
267	Medicaid Matching Funds - Administrative Outreach	4991	73,368	0		0					
268	Medicaid Matching Funds - Fee-for-Service Program	4992	21,676	0		0					
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	865,935	620,557		4,990	10,298	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4555	2,576,030	620,557	0	4,990	10,298	0		0	-
		4000			0			0	-	0	
271	Total Receipts/Revenues from Federal Sources	4000	2,576,030	620,557		4,990	10,298		0		
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		90,397,803	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	0	
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		93,209,599	13,967,902	5,927,156	4,530,882	2,959,878	999,757	1,402,813	0	3,441

Image: second		A	В	С	D	E	F	G	Н		1	К	1
Description provemb (beil)         non-         non- </th <th>1</th> <th>~</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>(700)</th> <th>(800)</th> <th></th> <th>L .</th>	1	~								(700)	(800)		L .
Image         Image <t< th=""><th>2</th><th>Description (Enter Whole Dollars)</th><th>Funct #</th><th></th><th></th><th>Purchased</th><th>Supplies &amp;</th><th></th><th></th><th>Non-Capitalized</th><th>Termination</th><th>. ,</th><th>Budget</th></t<>	2	Description (Enter Whole Dollars)	Funct #			Purchased	Supplies &			Non-Capitalized	Termination	. ,	Budget
I         Importance (a)         Importance (b)         Importance (b) <th>3</th> <th>10 - EDUCATIONAL FUND (ED)</th> <th></th>	3	10 - EDUCATIONAL FUND (ED)											
1         Nume         100         33,40,00         55,46,76         46,50         40,00         0         100       <		INSTRUCTION (ED)	1000										
In     Instrument Charge isolation     110     International Charge isolation     110 <th></th> <th></th> <th>1100</th> <th>31.402.035</th> <th>5.016.076</th> <th>286.569</th> <th>410.406</th> <th>0</th> <th>952</th> <th>369.776</th> <th>0</th> <th>37,485,814</th> <th>37,344,107</th>			1100	31.402.035	5.016.076	286.569	410.406	0	952	369.776	0	37,485,814	37,344,107
5         Sec:         Se		Tuition Payment to Charter Schools	1115										0
10     Specification largenese hock     120     0 </th <th>7</th> <th>Pre-K Programs</th> <th>1125</th> <th>0</th>	7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
10     10     10     10     10     10     23,23,7     10,0     10     10,7,77     10     10,7,77     10     10,7,77     10     10,7,77     10,77     <		Special Education Programs (Functions 1200-1220)	1200	8,422,031	1,640,198	676,793	28,812	5,392	525	4,500	0	10,778,251	9,843,808
11       Rescal of Againment Argement Pres       125       0					0								2,000
12     Add/commergination framewing fra													436,650
Image													0
Ind     International frequencies     100     4.280.37     10.293.93     61.3402     87.370     25.700     45.293     11.895     0     5.544.677     5.564.677											-		625,620
15     Summa isola Pagami.     160     346,01     7,06     7,07     7,07     7,00     0   <					-								30,900 5,598,107
15     Order Argans:     100     0     0     0     0     0     0     0     0     0     0       18     Binglar Argans:     100     90000     <											-		415,832
17     0 looke floading hygem     300     308     62,95     0     1.233     0 <td< th=""><th></th><th>-</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>-</th><th></th><th>415,852</th></td<>		-									-		415,852
18     Impain Impain Index Solution Contract     140     0.00		-			-	-							492,230
10         Trank Alternative & Quotanine Transmine Turban         100         0        0        0         0													817,978
1         Regular 1-2 Program - Private Tution         1932         Part A (2) Program - Private Tution	19	Truant Alternative & Optional Programs	1900					0		0	0		0
22         Special Induction Programs 4:2 - Protone Tunion         9201           3         Special Induction Programs 4:2 - Protone Tunion         9204           4         Internal-discription Programs 4:2 - Protone Tunion         9204           5         Internal-discription Programs 4:2 - Protone Tunion         9204           5         Internal-discription Programs - Private Tunion         9204           6         Aut/Continuing Education Programs - Private Tunion         9204           7         CFT Grams - Private Tunion         9204           9         Summer School Programs - Private Tunion         9204           9         Summer School Programs - Private Tunion         9204           9         Summer School Programs - Private Tunion         920           9         Tunion Mentantwo/Optional School		Pre-K Programs - Private Tuition							0			0	0
23         special fixed into Programs Prote - Tution         193           24         special fixed into Programs Prote - Tution         193           25         special fixed into Programs Prote - Tution         193           26         special fixed into Programs Prote - Tution         193           27         Cff Brogama - Prote Tution         193           28         attend discontro Programs Prote - Tution         193           29         starter discontro Programs Prote Tution         193           31         attend discontro Programs Prote Tution         193           32         offed Programs - Prote Tution         193           33         starter discontro Programs Prote Tution         193           34         Teal Instruction® (whoth Suden Activity Funds)         100         45,969,07         7,060,495         1,85,2482         877,831         31,094         2,966,680         441,893         0         6,05,096         6,00           35         Total Instruction® (whoth Suden Activity Funds)         100         45,969,07         7,060,495         1,85,2482         877,831         31,094         5,862,096         441,893         0         6,05,095         6,00           36         Upertori Instruction® (whoth Suden Activity Funds)         100         45,969,		Regular K-12 Programs - Private Tuition							0			0	0
24         Renearly/Sygdement/Programs Px12 - Price Putton         194           25         Renearly/Sygdement/Programs Price Putton         195           26         Adu/Contourg Education Programs - Price Putton         195           27         CFF organs - Price Putton         195           28         Manual System         196           29         Simmer Shorts Tution         199           30         Grifter Programs - Price Tution         199           31         Grifter Programs - Price Tution         199           32         Transt Alternative/Optional Grifter Programs - Price Tution         199           33         Suder Advis/Fund Equation State Tution         199           34         Total Instruction Windon State Advis/ Fundel         00         45,969,307         7,060,405         1,852,482         877,831         31,044         2,945,640         441,893         0         59,775,080         57,705           35         Tatal Instruction Windon State Advis/ Fundel         00         45,969,307         7,060,405         1,852,482         877,831         31,044         2,945,640         441,893         0         2,52,951,86         5,705           36         Tatal Instruction Windon State Advis/ Fundel         00         45,969,307         7,060,405 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>2,798,994</th> <th></th> <th></th> <th></th> <th>2,093,962</th>									2,798,994				2,093,962
25         Revended/Supplemental Programs Prives Tution         1916         1 <th1< th="">         1</th1<>		· · · · · · · · · · · · · · · · · · ·											0
101         101 <th></th> <th>0</th>													0
27       Cit ProgramPrivate Tution       1917       Cit ProgramPrivate Tution       1918         28       Instructionstrip ProgramPrivate Tution       1920       -0       -0         29       Summer School ProgramPrivate Tution       1920       -0       -0       -0         31       Bilingual ProgramPrivate Tution       1921       -0	25												0
128         Interactionables Programs -Private Tuition         1919         Journel State Programs -Private Tuition         1919         Journel State Programs -Private Tuition         1921	20											-	0
129         Summer School Programs -Private Tution         159         0         4         0 <th></th> <th>-</th> <th>0</th>												-	0
100         Grited Programs -Protect Tution         1921           131         Bingung Protect Tution         1921           132         Traunis Alternature (Optional Ed Programs -Protect Tution)         1922           133         Studen Activity Fund Sponderures         1999           135         Total Instruction * (instruction to tution)         1000         45,969,307         7,060,005         1,852,482         877,831         31,094         2,946,668         441,893         0         593,179,692         57,702           135         Total Instruction * (instruction *												-	0
11         allingal program-private Tution         1921         Tutan Structure         0 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>0</th></t<>													0
122         Transh AlternativOptional G4 Program. Private Tuition         1922         Prode 185         Support Services         Prode 185									0				0
33         Sudder Activity Funds         199         Image         Ima         Ima         Image			1922						0				0
155         Total Instruction <sup>16</sup> (with Student Activity Funds)         100         45,969,037         7,060,405         1,852,482         877,831         31,094         5,862,096         441,893         0         62,095,108         61,06           36<	33	Student Activity Fund Expenditures	1999						2,915,416			2,915,416	3,365,000
36         Support SERVICES (ED)         2000         Control         Contest foradis for for for foradis for for for for for foradis for		Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	45,969,307	7,060,405	1,852,482	877,831	31,094	2,946,680	441,893	0	59,179,692	57,701,194
SUPPORT SERVICES - PUPILS         Image: Support Services - Pupils         Participation         Partinstructure         Participation         Partic	35	Total Instruction <sup>10</sup> (with Student Activity Funds)	1000	45,969,307	7,060,405	1,852,482	877,831	31,094	5,862,096	441,893	0	62,095,108	61,066,194
38         Attendance & Social Work Services         2110         216,060         60,590         0         0         0         0         0         0         0         276,650         188           39         Guidance Services         2120         4,017,825         628,626         37,706         14,953         0         1,175         0         0         4,702,88         4,22           40         Health Services         2130         561,393         104,660         4,592         9,333         0         502         0         0         73,753         22           39         Speech Pathology & Audiology Services         2109         0         0         0         0         0         0         0         0         0         0         0         0         0         29,353         22           30         Otter Support Services - Pupils (Describe & temize)         109         151,622         50,304         0         0         0         0         0         0         0         0         0         20,353         22           30         Support Services - Pupils         2100         54,522         50,502         21,523         20,503         20,503         20,591,523         20,503	36	SUPPORT SERVICES (ED)	2000										
38         Attendance & Social Work Services         2110         216,060         60,590         0         0         0         0         0         0         0         276,650         188           39         Guidance Services         2120         4,017,825         628,626         37,706         14,953         0         1,175         0         0         4,702,88         4,22           40         Health Services         2130         561,393         104,660         4,592         9,333         0         502         0         0         73,753         22           39         Speech Pathology & Audiology Services         2109         0         0         0         0         0         0         0         0         0         0         0         0         0         29,353         22           30         Otter Support Services - Pupils (Describe & temize)         109         151,622         50,304         0         0         0         0         0         0         0         0         0         20,353         22           30         Support Services - Pupils         2100         54,522         50,502         21,523         20,503         20,503         20,591,523         20,503	37	SUPPORT SERVICES - PUPILS											
39Guidance Services2120 $4,017,825$ $628,626$ $37,706$ $14,953$ $0$ $1,175$ $0$ $0$ $4,700,285$ $4,522$ 40Health Services2130 $561,33$ $104,660$ $4,592$ $9,333$ $0$ $582$ $0$ $0$ $0$ $680,506$ $660$ 41Psychological Services2140 $0$ $0$ $0$ $0,00$ $3,159$ $0$ $0$ $0$ $0$ $0$ $0$ $29,353$ $22$ 42Speech Pathology & Audiology Services $2150$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $0$ $29,353$ $0$ $0$ $0$ $0$ $0$ $0$ $29,353$ $22$ 43Other Support Services - Pupils (Describe & itemize) $2100$ $45,620$ $55,024$ $0$ <th></th> <th>Attendance &amp; Social Work Services</th> <th>2110</th> <th>216,060</th> <th>60,590</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>276,650</th> <th>182,540</th>		Attendance & Social Work Services	2110	216,060	60,590	0	0	0	0	0	0	276,650	182,540
40Health Services $2130$ $561,393$ $104,600$ $4,592$ $9,333$ $0$ $582$ $0$ $0$ $0$ $660,560$ $660,560$ $41$ Psychological Services $2140$ $0$	39	Guidance Services	2120			37,706	14,953	0	1,175	0	0		4,526,690
42Speech Pathology & Audiology Services215000029,3530000029,353243Other Support Services - Pupils (Describe & Iterritze)210151,62259,0340000000210,6561544Total Support Services - Pupils (Describe & Iterritze)210345,22259,03400000000210,6561545SUPPORT SERVICES - INSTRUCTIONAL STAFF00000627,1169946Improvement of Instruction Services220326,15210,567281,0369,06100000627,1169947Educational Media Services220326,15210,567281,0369,061000000627,1169948Assessment & Testing22017,8490366,82700000384,6763549Total Support Services - Instructional Staff23017,8490366,8270000002,102,7101,94950SUPPORT SERVICES - Instructional Staff23017,8490366,8270000002,053,0482,14451Board of Education Services23100473,2711,504,9284,38049,39519,1531,920 <th></th> <th>Health Services</th> <th>2130</th> <th>561,393</th> <th>104,660</th> <th>4,592</th> <th>9,333</th> <th>0</th> <th>582</th> <th>0</th> <th>0</th> <th>680,560</th> <th>606,873</th>		Health Services	2130	561,393	104,660	4,592	9,333	0	582	0	0	680,560	606,873
43       Other Support Services - Pupils (Describe & Itemize)       2190       151,622       59,034       0       0       0       0       0       0       0       2100       2106,565       15         44       Total Support Services - Pupils (Describe & Itemize)       2100       4,946,900       852,910       142,245       27,445       0       1,757       0       0       5,971,257       5,50         45       SUPPORT SERvices - INSTRUCTIONAL STAFF		·		0	0								20,800
44Total Support Services - Pupils2100 $4,946,900$ $852,910$ $142,245$ $27,445$ $0$ 0 $1,757$ $0$ 0 $0$ 0 $5,971,257$ $5,500$ $45$ SUPPORT SERVICES - INSTRUCTIONAL STAFFImprovement of Instruction Services $210$ $326,152$ $10,567$ $281,036$ $9,061$ $0$ $0$ 0 $0$ 0 $0$ 0 $627,116$ $49$ $46$ Improvement of Instruction Services $220$ $3326,152$ $10,567$ $281,036$ $9,061$ $0$ $0$ 0 $0$ 0 $0$ $0$ $0$ $0$ $0$ $0$ $1,090,918$ $1,09010,990,9181,090183,3943,13943,81400$				-	-								20,700
45SUPPORT SERVICES - INSTRUCTIONAL STAFFImage: construction of the struction of the stru						-							152,010
46Improvement of Instruction Services220 $326,152$ $10,567$ $281,036$ $9,061$ $0$ $300$ $0$ $0$ $627,116$ $49$ $47$ Educational Media Services $220$ $836,912$ $183,394$ $3,139$ $43,814$ $0$ $0$ $23,659$ $0$ $1,090,918$ $1,090$ $48$ Assessment & Testing $220$ $17,849$ $0$ $366,827$ $0$ $0$ $0$ $0$ $0$ $384,676$ $35$ $49$ Total Support Services - Instructional Staff $200$ $1,180,913$ $193,961$ $651,002$ $52,875$ $0$ $300$ $23,659$ $0$ $2,102,710$ $1,949$ $50$ SUPPORT SERVICES - GENERAL ADMINISTRATION $$			2100	4,946,900	852,910	142,245	27,445	0	1,757	0	0	5,971,257	5,509,613
47Educational Media Services220886,912183,3943,13943,814 $0$ $0$ 23,659 $0$ 1,090,918 $1,090,918$ 48Assessment & Testing223017,849 $0$ 366,827 $0$ $0$ $0$ $0$ $0$ $0$ $384,676$ $35$ 49Total Support Services - Instructional Staff2001,180,913193,961 $651,002$ $52,875$ $0$ $3000$ $23,659$ $0$ $2,102,710$ $1,949$ 50SUPPORT SERVICES - GENERAL ADMINISTRATION $1$ <th< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>													
48Assessment & Testing2230 $17,849$ 0 $366,827$ 000000384,6763549Total Support Services - Instructional Staff200 $1,180,913$ $193,961$ $651,002$ $52,875$ 0 $300$ $23,659$ 0 $2,102,710$ $1,944$ 50SUPPORT SERVICES - GENERAL ADMINISTRATION<		•									-		494,048
49Total Support Services - Instructional Staff2001,180,913193,961651,00252,875030023,05902,102,7101,94450SUPPORT SERVICES - GENERAL ADMINISTRATION $\cdot$ <th< th=""><th></th><th></th><th></th><th></th><th></th><th>ĺ</th><th></th><th></th><th></th><th></th><th></th><th></th><th>1,099,394</th></th<>						ĺ							1,099,394
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	48 40												352,885 1,946,327
51       Board of Education Services       230       0       473,271       1,504,928       4,380       49,396       19,153       1,920       0       2,053,048       2,14         52       Executive Administration Services       230       1,366,653       123,578       17,667       7,178       0       8,724       0       0       1,523,800       1,573         53       Special Area Administration Services       230       660       8       7,845       3,936       0       0       0       0       1,233,800       1,573         54       Tort Immunity Services       2361       236       0       0       0       0       0       0       1,243       <			2200	1,100,913	195,901	051,002	52,675	0	500	25,039	0	2,102,710	1,540,527
52       Executive Administration Services       230       1,366,653       123,578       17,667       7,178       0       8,724       0       0       1,523,800       1,57         53       Special Area Administration Services       233       0       0       8,784       3,936       0       0       0       0       1,23,800       1,57         54       Ort Immunity Services       2361       236       0       0       0       0       0       0       1,24,300       1,57         54       Ort Immunity Services - General Administration       236       0			2210		170.051	4 50 4 65 -		10.055			-	2 050 045	2444 501
53       Special Area Administration Services       230       660       8       7,845       3,936       0       0       0       0       12,439         54       Tort Immunity Services       2361, 2365       260, 2365       0       0       0       0       0       0       0       12,439         54       Tort Immunity Services - General Administration       230       0       0       0       0       0       0       0       16,661 <td< th=""><th></th><th></th><th></th><th></th><th></th><th>ĺ</th><th></th><th></th><th></th><th></th><th></th><th></th><th>2,141,584</th></td<>						ĺ							2,141,584
54       Tort Immunity Services       2361, 2365       0       0       0       0       16,661       16,661       16,661       16,661         55       Total Support Services - General Administration       2300       1,367,303       556,857       1,530,440       15,494       49,396       44,638       1,920       0       3,606,048       3,720													1,577,505
54       Ior timulity services       265       0       0       0       0       16,761       0       16,761         55       Total Support Services - General Administration       230       1,367,303       596,857       1,530,440       15,494       49,396       44,638       1,920       0       3,606,048       3,720	55	•		650	8	7,845	3,936	0	0	0	0	12,439	1,690
55         Total Support Services - General Administration         2300         1,367,303         596,857         1,530,440         15,494         49,396         44,638         1,920         0         3,606,048         3,720		Tort Immunity Services		0	0	0	0	0	16,761	0	0	16,761	0
56 SUPPORT SERVICES - SCHOOL ADMINISTRATION		Total Support Services - General Administration		1,367,303	596,857	1,530,440	15,494	49,396		1,920	0		3,720,779
	56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

Г	А	В	С	D	E	F	G	Н	1	J	К	1
1	~		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
<b>H</b>	Description (Enter Whole Dollars)				Purchased	Supplies &			Non-Capitalized	Termination	. ,	
2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
57	Office of the Principal Services	2410	4,111,889	563,335	323,826	187,195	98,141	3,148	46,213	0	5,333,747	4,799,286
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	90,846	0	0	0	0	0	90,846	83,100
59	Total Support Services - School Administration	2400	4,111,889	563,335	414,672	187,195	98,141	3,148	46,213	0	5,424,593	4,882,386
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	258,070	23,329	203,637	0	0	6,215	0	0	491,251	500,290
62	Fiscal Services	2520	748,245	126,239	128,077	34,603	0	916	1,505	0	1,039,585	756,850
63	Operation & Maintenance of Plant Services	2540	0	0	159,348	5,623	0	0	0	0	164,971	163,110
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	11,750	11,501	0	0	1,200	0	24,451	7,000
66 67	Internal Services	2570	115,116	38,479	351,755	131,010	0	318	0	0	636,678	330,790
_	Total Support Services - Business	2500	1,121,431	188,047	854,567	182,737	0	7,449	2,705	0	2,356,936	1,758,040
68	SUPPORT SERVICES - CENTRAL				-	-	-			-		
69 70	Direction of Central Support Services	2610	382,366	14,478	0	0	0		0	0	396,844	395,790
70 71	Planning, Research, Development, & Evaluation Services Information Services	2620 2630	100.090	0	0	0	0	0	0	0	0 258,295	0 363,770
71	Staff Services	2630	109,989 190,119	14,877 7,892	86,473 97,743	45,552 6,595	0	2,150	0	0	304,499	743,990
73	Data Processing Services	2660	1,478,710	245,141	1,125,304	82,723	715,744	2,150	414,809	0	4,062,431	3,756,656
74	Total Support Services - Central	2600	2,161,184	282,388	1,309,520	134,870	715,744	3,554	414,809	0	5,022,069	5,260,206
75	Other Support Services (Describe & Itemize)	2900	0	0	0	196	0	0	0	0	196	2,000
76	Total Support Services	2000	14,889,620	2,677,498	4,902,446	600,812	863,281	60,846	489,306	0	24,483,809	23,079,351
77	COMMUNITY SERVICES (ED)	3000	401,069	124,644	457	57,665	0	0	0	0	583,835	567,530
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	217,453
81	Payments for Special Education Programs	4120		-	437,453			3,617,646			4,055,099	4,779,224
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			146,931			146,931	163,859
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100		_	437,453			3,764,577			4,202,030	5,160,536
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91 92	Payments for Community College Programs - Tuition Payments for Other Programs - Tuition	4270 4280						0			0	0
92	Other Payments to In-State Govt Units	4280						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4390			0			0			0	0
102	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			437,453			3,764,577			4,202,030	5,160,536
	DEBT SERVICES (ED)	5000			,			.,,			,,	.,,
105	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
106	Tax Anticipation Warrants	5110						0			0	0
107	Tax Anticipation Warrants	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
100		5100						0			0	0

	A	В	С	D	E	F	G	Н		1	к	
1	A		(100)	(200)	(300)	F (400)	(500)	(600)	(700)	(800)	(900)	L
-	Description (Enter Whole Dollars)		(100)	(200)	Purchased		(500)	(800)		(800) Termination	(900)	
2	Description (Enter whole Donars)	Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140			Scivices	materials		0	Equipment	Denents	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
110	Total Direct Disbursements/Expenditures (without Student Activity Funds	·	64 250 000	0.052.547	7 402 020	4 526 200	004.075	6 772 402	034 400		00 440 266	06 500 644
116	1999)		61,259,996	9,862,547	7,192,838	1,536,308	894,375	6,772,103	931,199	0	88,449,366	86,508,611
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		61,259,996	9,862,547	7,192,838	1,536,308	894,375	9,687,519	931,199	0	91,364,782	89,873,611
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
118	(without Student Activity Funds 1999)										1,948,437	
	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	(with										
119 120	Student Activity Funds 1999)										1,844,817	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
	SUPPORT SERVICES (O&M)	2000										
	SUPPORT SERVICES (DAM)	2000										
123 124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
		2100	0	0	0	0	0	0	0	0	0	0
125 126	SUPPORT SERVICES - BUSINESS	2510	188,851	22 749	107.022	0	0	0	0	0	210 622	322,925
120	Direction of Business Support Services	2510 2530	100,051	23,748	107,023			0		0	319,622 244,640	
127	Facilities Acquisition & Construction Services Operation & Maintenance of Plant Services	2530	4,469,245	0 900,575	1,572,498	9,075 1,841,305	181,014 388,061	0	54,551 135,555	0	9,307,239	271,010 9,594,371
120	Pupil Transportation Services	2550	4,469,245	1,437	1,372,498	1,841,503	0	0	0	0	1,437	9,594,571
130	Food Services	2560	0	1,437	0	0	0	0	0	0	0	0
131	Total Support Services - Business	2500	4,658,096	925,760	1,679,521	1,850,380	569,075	0	190,106	0		10,188,306
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	4,658,096	925,760	1,679,521	1,850,380	569,075	0	190,106	0		10,188,306
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110		-	0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140 141	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State) Payments to Other Govt. Units (Out of State)	<b>4100</b> 4400			0			0			0	0
143	Total Payments to Other Govt Units	4400			0			0			0	0
144	DEBT SERVICES (O&M)	5000		-								
144	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
145	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		4,658,096	925,760	1,679,521	1,850,380	569,075	0	190,106	0		10,188,306
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										4,094,964	

	A						0					
	A	В	C	D	E	F	G	H	(====)	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	<b>Employee Benefits</b>	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination Benefits	Total	Budget
157					Services	Materials			Equipment	benefits		
158	30 - DEBT SERVICES (DS)											
	AYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
	AYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
	ayments for Regular Programs	4110						0			0	0
	ayments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	otal Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171 172	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
	Total Debt Services - Interest On Short-Term Debt	5100										
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200 5300						3,827,628			3,827,628	3,814,680
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5500										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							3,692,606			3,692,606	3,580,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			6,700			6,700	8,000
176	Total Debt Services	5000			0			7,526,934			7,526,934	7,402,680
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			7,526,934			7,526,934	7,402,680
179 180	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure	s									(1,599,778)	
	40 - TRANSPORTATION FUND (TR)											
181												
182	UPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS				-	-	-	-				
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS	2550	4 750 000	101.170		100 505	500 5 60					0.050.004
186 187	Pupil Transportation Services Other Support Services (Describe & Itemize)	2550 2900	1,759,829	461,170	1,187,364 0	402,585 0	588,560 0	297 0	7,334	0	4,407,139	3,960,234
188	Total Support Services	2000	1,759,829	461,170	1,187,364	402,585	588,560	297	7,334	0		3,960,234
	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	AYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000		0								
	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191 192	Payments for Regular Programs	4110			0						0	0
192	Payments for Regular Programs Payments for Special Education Programs	4110			0						0	0
194	Payments for Adult/Continuing Education Programs	4130			0						0	0
195	Payments for CTE Programs	4140			0						0	0
196	Payments for Community College Programs	4170			0						0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0						0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204 205	Tax Anticipation Notes Corporate Personal Prop. Repl. Tax Anticipation Notes	5120 5130						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes State Aid Anticipation Certificates	5130						0			0	0
200	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
207								0			0	0

	A	В	С	D	E	F	G	Н		J	K	L
1			(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
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>							137,500			137,500	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						137,500			137,500	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures	-	1,759,829	461,170	1,187,364	402,585	588,560	137,797	7,334	0	4,544,639	3,960,234
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,757)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/	SS)										
	NSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		510,214							510,214	511,210
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		279,181							279,181	300,030
222	Special Education Programs - Pre-K	1225		0							0	0
223 224	Remedial and Supplemental Programs - K-12	1250		0							0	4,300
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs CTE Programs	1300 1400		48,900							48,900	71,560
227	Interscholastic Programs	1400		178,570							178,570	198,950
228	Summer School Programs	1600		178,370							12,428	7,820
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		6,503							6,503	4,680
231	Bilingual Programs	1800		15,858							15,858	15,150
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		1,051,654							1,051,654	1,113,700
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		14,923							14,923	19,960
237	Guidance Services	2120		82,148							82,148	79,580
238	Health Services	2130		15,237							15,237	12,550
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		19,084							19,084	19,070
242	Total Support Services - Pupils	2100		131,392							131,392	131,160
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		5,041							5,041	1,060
245	Educational Media Services	2220		41,171							41,171	48,620
246 247	Assessment & Testing Total Support Services - Instructional Staff	2230 2200		1,211 47,423							1,211 47,423	4,020 53,700
		2200		47,423							47,423	55,700
248	SUPPORT SERVICES - GENERAL ADMINISTRATION Board of Education Services	2310										
249				0							0	0
250	Executive Administration Services	2320		32,826							32,826	67,730
251	Special Area Administration Services	2330		9							9	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253 254	Risk Management and Claims Services Payments	2365		0 32,835							0	0 67,730
	Total Support Services - General Administration	2300		32,835							32,835	67,730
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2412										
256 257	Office of the Principal Services	2410		165,394							165,394	172,200
257	Other Support Services - School Administration (Describe & Itemize) Total Support Services - School Administration	2490 2400		0 165,394							0 165,394	0 172,200
		2400		105,594							105,594	172,200
259	SUPPORT SERVICES - BUSINESS											

	А	В	С	D	E	F	G	Н	1	I	К	1
1	A	В	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	L
Η	Description (Enter Whole Dollars)				Purchased	(400) Supplies &			Non-Capitalized	(800) Termination		
2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
260	Direction of Business Support Services	2510		22,390							22,390	26,910
261	Fiscal Services	2520		10,361							10,361	69,800
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		614,958							614,958	593,500
264	Pupil Transportation Services	2550		208,692							208,692	217,280
265	Food Services	2560		0							0	0
266 267	Internal Services	2570 2500		13,518 869,919							13,518 869,919	14,320 921,810
	Total Support Services - Business SUPPORT SERVICES - CENTRAL	2500		805,515							809,919	921,810
268 269		2610		40.215							40.215	47.000
209	Direction of Central Support Services Planning, Research, Development, & Evaluation Services	2620		40,315							40,315	47,990
271	Information Services	2630		13,569							13,569	13,760
272	Staff Services	2640		22,675							22,675	33,300
273	Data Processing Services	2660		161,112							161,112	139,100
274	Total Support Services - Central	2600		237,671							237,671	234,150
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		1,484,634							1,484,634	1,580,750
277	COMMUNITY SERVICES (MR/SS)	3000		42,594							42,594	50,660
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288 289	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize) Total Debt Services - Interest	5150 5000						0			0	0
	PROVISION FOR CONTINGENCIES (MR/SS)	6000						0			0	0
291	Total Disbursements/Expenditures	0000		2,578,882				0			2,578,882	2,745,110
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			2,370,002				0			380,996	2,743,110
294											380,330	
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	15,043,622	0	0	0	15,043,622	19,141,996
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	15,043,622	0	0	0	15,043,622	19,141,996
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	15,043,622	0	0	0	15,043,622	19,141,996
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(14,043,865)	
311												
312 313	70 - WORKING CASH (WC)											
010												

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P         Decision (1999)         Base (1999)         Control (1999)         Res (1999) <thres (1999)<="" th=""> <thres (1999)<="" th="">        Res (1999</thres></thres>	$\vdash$			(100)	(200)			(300)	(000)			(500)	
11       0	2	Description (ciner whole Dollars)	Funct #	Salaries	Employee Benefits			Capital Outlay	Other Objects			Total	Budget
Image     Image   <		80 - TORT FUND (TF)							I	4. 6			
30     Subal Angene     100     0 <td></td> <td></td> <td>1000</td> <td></td>			1000										
37     interingenerate constrained and second and				0	0	0	0	0	0	0	0	0	0
318     non-sharph     110     100     0 </td <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>_</td> <td></td> <td></td> <td>0</td>				-			-	-		_			0
Secti signal process largement Perk.     120     <			1125	0	0	0	0	0	0	0	0		0
32     Meendal and paperating Pages (1)     30     0	319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
Image is support for the space is a sp		Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
32     Add/colorsing factors begins from sing sing sing sing sing sing sing sing		Remedial and Supplemental Programs K-12		0	0	0	0	0	0	0	0	0	0
325     C11 Pagens     100     0		Remedial and Supplemental Programs Pre-K	++	0	0		0		0	0		0	0
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327     Ginder Angemn     160     0 </td <td></td> <td></td> <td>++</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>			++										0
328     Duber): factación regenes     170     0			+										0
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337     Total Allonavie & Gotola Incgam     190     0     0     0     0     0     0     0     0       337     Peck Total     1903     1903     1904     1904     1904     1904       335     Secial Exaction Fragman F-14 Valor Tution     1913     1904     1904     1904     1904     1904       336     Secial Exaction Fragman F-14 Valor Tution     1914     1904     1904     1904     1904     1904       337     Renead Algoginemical Pragman Frack Evical Tution     1915     1904     1904     1904     1904     1904       338     Excended Algoginemical Pragman Frack Evical Tution     1915     1904<			++										0
131     Presh Pregrams-Invitant Turion     193       238     Reject A Longians - Flore Turion     193       333     Special Education Pregrams Flore Turion     193       345     Special Education Pregrams Flore Turion     193       358     Remedial/Supplemental Pregrams N-12 Private Turion     193       358     Remedial/Supplemental Pregrams Private Turion     193       358     Remedial/Supplemental Pregrams Private Turion     193       368     International Press Private Turion     193       371     Adult/Continuing Education Pregrams Private Turion     193       381     Off Edgrams Private Turion     193       341     Offed Pregrams Private Turion     193       342     Binogen Private Turion     193       343     Offed Pregrams Private Turion     193       344     Offed International     190       345     Offed Pregrams Private Turion     192       346     Offed Pregrams Private Turion     193       347     Offed Pregrams Private Turion     193       348     Total International     190       349     Otol     0     0       341     Otol International     190       345     Station Press			++										0
323       Special Coardon Programs 1-12 Winke Turkion       191         334       Special Coardon Programs 1-22 Private Turkion       193         335       Renead Algophenetial Programs Net 2 Private Turkion       193         336       Renead Algophenetial Programs Net 2 Private Turkion       1935         337       Anall Coardon Programs Net 2 Private Turkion       1935         338       Renead Algophenetial Programs Private Turkion       1935         338       Renead Algophenetial Programs Private Turkion       1936         340       State Turkion       1937         341       Gried Programs Private Turkion       1937         342       Ellingual Programs Private Turkion       1932         344       Gried Programs Private Turkion       1932         344       Gried Programs Private Turkion       1932         344       Thats Naturkio (Sri of Programs Private Turkion       1932         344       Tarkina State Colonn       1932         344       Tarkina State Colonn       1930         344       Tarkina State Colonn       1930         344       Tarkina State Colonn       1930         345       Special Statue Colonn       1930         346       Specin State Colonn       100       0 <td></td> <td></td> <td></td> <td>U</td> <td>0</td> <td>0</td> <td>0</td> <td>U</td> <td></td> <td>0</td> <td>0</td> <td></td> <td>0</td>				U	0	0	0	U		0	0		0
133     Special facturation Programs 1:1 Private Valuition     191       335     Special facturation Programs Net Valuition     194       336     Remadul/Supplemental Programs Net Private Valuition     194       337     Add/Continuing facturation Private Valuition     194       338     CEE Transment Private Valuition     194       339     Inter-richastic Fragmen Private Valuition     194       338     CEE Transme Private Valuition     194       339     Inter-richastic Fragmen Private Valuition     194       341     Offied Program Private Valuition     192       342     Billogani Private Valuition     192       343     Transme Anderstation Program Private Valuition     192       344     Transme Anderstation Program Private Valuition     192       345     Private Naturation     192       346     Transme Naturation     192       347     Transme Naturation     192       348     Transme Naturation     192       349     Interaction Private Valuition     192       341     Transme Naturation     192       345     Fragmen Private Valuition     192       347     Anteroderice Studie     200       348     Fragment Private Valuition     201       349     Fragment Private Va													0
534     Special Lacason Arguens Pice Tution     191     191     100     100       538     Remedal/Supplement Argunas N2 Privat Tution     192     100     100     100       538     Remedal/Supplement Argunas N2 Privat Tution     192     100     100     100     100     100       539     Text Additional Streams Privat Tution     192     100     10													0
335       Revendal/Supplement Programs Fixe Provate Tution       1914         337       Addit/Continue (Station Programs Fixe Provate Tution       1915         338       Ten Torgrams Fixe Provate Tution       1917         339       Inter-strubulate. Frograms Fixe Provate Tution       1917         339       Inter-strubulate. Frograms Fixe Tution       1918         441       Officed Programs Fixe Tution       1919         441       Inter-strubulate. Frograms Fixe Tution       1919         443       Torautis Attensitive/Opt 1919 Programs Fixe Tution       1921         443       Torautis Attensitive/Opt 1919 Programs Fixe Tution       1921         444       Torautis Attensitive/Opt 1919 Programs Fixe Tution       1921         445       Torautis Attensitive/Opt 1919 Programs Fixe Tution       1921         446       Torautis Attensitive/Opt 191 Programs Fixe Tution       1921         447       Torautis Attensitive/Opt 191 Programs Fixe Tution       1921         448       Torautis Attensitive/Opt 191 Programs Fixe Tution       1921         449       Torautis Attensitive/Opt 191 Programs Fixe Tution       1921         446       Torautis Attensitive/Opt 191 Programs Fixe Tution       1920         447       Torautis Attensitive/Opt 191 Provatis Fixe Tution       100       0													0
393     Remodu/Supplemental Programs Private Tution     1915       334     Add/Conting Education Programs Private Tution     1917       339     Interchalise Programs Private Tution     1917       340     Summer School Programs Private Tution     1917       341     Gitted Programs Private Tution     1917       342     Summer School Programs Private Tution     1917       343     Summer School Programs Private Tution     1917       344     Total Instruction*     1921       345     Support School Sch													0
137       Add//Control       1915         138       CFT Programs Private Tution       1917         139       Enterschlastic Programs Private Tution       1918         134       Geffed Programs Private Tution       1919         134       Geffed Programs Private Tution       1919         134       Geffed Programs Private Tution       1921         135       Trans Markat Tution       1921         134       Geffed Programs Private Tution       1922         134       Trans Markat Tution       1920         134       Trans Markat Social Works Science       1000       0													0
338     CITE Program Private Tution     1918       340     CITE Program Private Tution     1918       341     Grid Program Private Tution     1929       344     Grid Program Private Tution     1929       345     Support Structure     1929       346     Text Program Private Tution     1929       347     State Program Private Tution     1920       348     Problem Private Tution     1920       349     Text Program Private Tution     1920       349     Text Program Private Tution     1920       349     Frait Instructure     1920       350     Prochologic Services     1920       351     Speech Particlogic Services     1920       352     The Support Services - Papil     200       353     Tata Support Services - Papil     200       354     Speech Tracticlo Services     100       355     Tata Support Service									0				0
141       647 (mode) (mode) (mode) (mode) (mode) (mode) (mod)		CTE Programs Private Tuition	1917						0			0	0
141       Offied Programs Private Tution       1921         242       Bingung Private Private Tution       1922         343       Trants Alternshvolft Id Programs Private Tution       1922         344       Support Services. Tubio       1000       0	339	Interscholastic Programs Private Tuition	1918						0			0	0
142       Billingial Programs Private Tution       1922         343       Traba Instruction**       1000       <	340	Summer School Programs Private Tuition	1919						0			0	0
143       Trans Alternative/Opt Ed Programs Private Tuttion       192       0		Gifted Programs Private Tuition	1920						0			0	0
1344       Total Instruction <sup>14</sup> 1000       000		Bilingual Programs Private Tuition	1921						0			0	0
345         Support SERVICES (TF)         200		Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
346         support Services-Pupil         200   <			1000	0	0	0	0	0	0	0	0	0	0
347       Attendance & Social Work Services       210       0		UPPORT SERVICES (TF)											
348       Guidance Services       210       0													
349       Health Services       2130       0						i							0
350       Pychological Services       2140       0													0
351       Speech Pathology & Audiology Services - Pupils (Describe & Hemize)       210       0			++										0
352Other Support Services - Pupils (Describe & Itemize)219000 <td></td> <td></td> <td></td> <td></td> <td></td> <td>i</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>						i							0
353Total Support Services - Pupil21000													0
354Support Services - Instructional Staff200Improvement of Instruction Services22100<													0
355Improvement of Instruction Services22100				0	0	0	0	0	0	0	0	0	0
356Educational Media Services22000				0	0	0	0	0	0	0	0	0	0
357Assessment & Testing22300000000000358Total Support Services - Instructional Staff2000		· · · ·				i							0
358Total Support Services - Instructional Staff2000000000000369SUPPORT SERVICES - GENERAL ADMINISTRATION200			++										0
359SUPPORT SERVICES - GENERAL ADMINISTRATION2300ControlCon													0
360Board of Education Services23100000000000361Executive Administration Services232000 </td <td></td> <td>0</td> <td>0</td>												0	0
361Executive Administration Services23200000000000362Special Area Administration Services23300 <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>				0				0	0	0	0	0	0
362Special Area Administration Services23300000000000363Claims Paid from Self Insurance Fund2361000			++										0
363       Claims Paid from Self Insurance Fund       2361       0 </td <td></td> <td>0</td>													0
364         Risk Management and Claims Services Payments         2365         0 <th< td=""><td></td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td></th<>		· · · · · · · · · · · · · · · · · · ·											0
365         Total Support Services - General Administration         2300         0													0
366         Support Services - School Administration         2400         0 </td <td></td> <td>0</td>													0
367         Office of the Principal Services         2410         0			2400										
		Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368         Other Support Services - School Administration (Describe & Itemize)         249         0	368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

1	A	В	C (102)	D (200)	E	F (100)	G (500)	H	(700)	J (2020)	K (200)	L
1	Burn futter for a single state		(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
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0		0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0		0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0		0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0		0	0	0	0
382	Information Services	2630	0	0	0	0	0		0	0	0	0
383	Staff Services	2640	0	0	0	0	0		0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0		0	0	0	0
385	Total Support Services - Central	2600	0		0	0	0		0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0		0	0	0		0	0	0	0
387	Total Support Services	2000	0	0	0	0	0		0	0	0	0
		3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)			-					7			
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 4190		-	0			0			0	0
396 397	Other Payments to In-State Govt Units (Describe & Itemize)				0			0			0	0
398	Total Payments to Other Dist & Govt Units (In-State)	4100 4210		=	0							0
399	Payments for Regular Programs - Tuition Payments for Special Education Programs - Tuition	4210						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4220						0			0	0
401	Payments for CTE Programs - Tuition	4230						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0	Ì		0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
<u> </u>								0			0	0

	А	В	С	D	F	F	G	Н		J	К	<u> </u>
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)			()	Purchased	Supplies &			Non-Capitalized	Termination	(,	
2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
11	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	ROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	1										
432												
433	UPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0		0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
	AYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase	5300										
451	Principal Retired)							0			0	0
452	Total Debt Service	5000						0			0	0
	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			0							3,441	, in the second s
-55											5,441	

	А	В	С	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	82,053,834	39,492,245	42,561,589	82,155,337	42,663,092
5	Operations & Maintenance	13,603,659	6,547,337	7,056,322	13,620,362	7,073,025
6	Debt Services **	6,128,305	2,874,988	3,253,317	5,980,810	3,105,822
7	Transportation	2,708,772	1,303,607	1,405,165	2,711,881	1,408,274
8	Municipal Retirement	1,096,059	527,501	568,558	1,097,355	569,854
9	Capital Improvements	0		0		0
10	Working Cash	1,271,861	613,403	658,458	1,276,057	662,654
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	2,006,655	965,835	1,040,820	2,009,218	1,043,383
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,795,497	864,093	931,404	1,797,564	933,471
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	110,664,642	53,189,009	57,475,633	110,648,584	57,459,575
20						
21	* The formulas in column B are unprotected to be overridden w	hen reporting on an ACCRUAL	basis.			
22	** All tax receipts for debt service payments on bonds must be re	ecorded on line 6 (Debt Services	5).			

	А	В	С	D	E	F	G	Н	I	J
	SCHEDULE OF SHORT-TERM DEBT				-		-			-
1	SCHEDULE OF SHOKT-TERMI DEBT									
			Outstanding Beginning	Issued	Retired	Outstanding	1			
2	Description (Enter Whole Dollars)		July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023				
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NO			June 30, 2023	June 30, 2023	-				
•	Total CPPRT Notes	JIES (CPPRI)								
4			I			0				
•	TAX ANTICIPATION WARRANTS (TAW)				1					
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
9	Debt Services - Construction Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
						0				
15	Total TAWs		0	0	0	0				
	TAX ANTICIPATION NOTES (TAN)			-						
10	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0	1			
20	Other - (Describe & Itemize)					0	1			
20	Total TANs		0	0	0	0	-			
			0	U	U	0				
	TEACHERS'/EMPLOYEES' ORDERS (T/EO)				1					
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation I	runds)				0	-			
27	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING						1			
27	Total Other Short-Term Borrowing (Describe & Itemize)					0	-			
20										
29	SCHEDULE OF LONG-TERM DEBT									
23						Issued		Retired		Amount to be Provided
	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	July 1, 2022 thru	Any differences (Described and Itemize)	July 1, 2022 thru	Outstanding Ending June 30, 2023	for Payment on Long-
30						June 30, 2023	(Described and itemize)	June 30, 2023		Term Debt
31	PMA Leasing Copies	07/01/19		7				56,974	4,963	4,949
32	True North at Shops on Elm	11/23/21	298,120	7				55,632	233,276	232,621
33	School Buses	01/20/23	399,632	7			399,632	137,500	262,132	261,396
34									0	
35 36									0	
36									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			814,281		350,845	0	399,632	250,106	500,371	498,965
44			011,201		550,015		555,652	250,200	500,571	150,505
	Part B: Other Long-Term Debt	Deter			0.444 1	Issued	A	Retired	0	Amount to be Provided
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	July 1, 2022 thru	Any differences (Described and Itemize)	July 1, 2022 thru	Outstanding Ending June 30, 2023	for Payment on Long-
45			5 000 0			June 30, 2023	,	June 30, 2023		Term Debt
46	GO Limited School Refunding Bonds, Series 2012B Local Government Program Revenue Bonds Series 2013A	05/08/12 07/03/13		3				585,000 1,470,000	1,320,000	1,316,291
47	General Obligation School Building Bonds, Series 2013A	06/26/14		6				1,275,000	7,370,000	7,349,294
49	General Obligation Limited Tax School Bonds, Series 2015B	04/15/15		1				55,000	4,420,000	4,407,582
	Refunding of G.O. Bonds 2019	10/08/19		3					34,160,000	34,064,026
	Refunding of G.O. Bonds 2020	09/22/20	20,995,000	3	20,800,000			195,000	20,605,000	20,547,109
	General Obligation School Bonds (Alternative Revenue Source) Series 2022	04/05/22	46,615,000	6	46,615,000				46,615,000	46,484,033
53									0	
54									0	
25 56									0	
57	l								0	
58									0	
59									0	
60		1			İ				0	
61									0	
62									0	
53 54 55 56 57 58 59 60 61 62 63 64 64									0	
64					110 400 045		399,632	3,830,106	114,990,371	114,667,301
04			162,959,281		118,420,845	0	333,032	5,050,100	114,990,571	11,007,001
66	Each type of debt issued must be identified separately with the amount:		162,959,281		118,420,845	U	333,032	5,050,100	114,990,571	11,007,501
66 67	<ul> <li>Each type of debt issued must be identified separately with the amount:</li> <li>Working Cash Fund Bonds</li> </ul>	4. Fire Prevent, Safe	162,959,281	/ Bonds		GASB 87 Leases	333,032	10. Other	114,990,571	11,007,001
66 67 68	<ul> <li>Each type of debt issued must be identified separately with the amount:</li> <li>1. Working Cash Fund Bonds</li> <li>2. Funding Bonds</li> </ul>	5. Tort Judgment Bo	ety, Environmental and Energ	/ Bonds	7. Other 8. Other		555,652	10. Other 11. Other	114,990,371	
66 67	<ul> <li>Each type of debt issued must be identified separately with the amount:</li> <li>1. Working Cash Fund Bonds</li> <li>2. Funding Bonds</li> </ul>		ety, Environmental and Energ	r Bonds	7. Other		200,000	10. Other	114,550,571	11,000,001

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

	A B C D E	F	G	Н	I	J	К
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	6				· · · · · · · · ·	
2	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes <sup>b</sup>	Driver Education
	Cash Basis Fund Balance as of July 1, 2022						
	RECEIPTS:						
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0	1,881,224			
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0				
7	Drivers' Education Fees	10-1970					26,431
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
9	Driver Education	10 or 20-3370					
	Other Receipts (Describe & Itemize)		0				
	Sale of Bonds	10, 20, 40 or 60-7200					
	Total Receipts		0	1,881,224	0	0	26,431
	DISBURSEMENTS:						
	Instruction	10 or 50-1000		1,881,224			26,431
	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	0				
	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
20	Debt Services Other (Describe & Itemize)	30-5400					
21	Total Debt Services					0	
22	Other Disbursements (Describe & Itemize)						
23	Total Disbursements		0	1,881,224	0	0	26,431
24	Ending Cash Basis Fund Balance as of June 30, 2023		0	0	0	0	0
25	Reserved Cash Balance	714					
26	Unreserved Cash Balance	730	0	0	0	0	0
28 29 30	SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup> Yes       No         X       Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-	1032					
31	If yes, list in the aggregate the following:	Total Claims Payments:	0				
32		Total Reserve Remaining:	0				
	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar						
		amount for cutil tutegory.					
35	Expenditures:		2				
36 37	Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act		0				
38	Insurance (Regular or Self-Insurance)		0				
39	Risk Management and Claims Service		0				
	Judgments/Settlements		0				
	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0				
	Legal Services		0				
	Principal and Interest on Tort Bonds		0				
45	Other -Explain on Itemization 44 tab		0				
	Total		0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0		ОК				
40 49 50	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported 55 ILCS 5/5-1006.7	in the Tort Immunity Fund (80) (	during the year.				

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1							-			•		
2	CARES, CRRSA, a	nd	ARP	SCHE	<b>EDUL</b>	.E - F	Y 20	23	Cli	ck below for sc	hedule instruct	ions:
3	Please read schedule i	nstr	uctions	s befoi	re com	pletin	g. I		SCH	EDULE IN	ISTRUCT	IONS
4	Did the school district/joint agreement recei CRRSA, or ARP Federal Stimulus Fund			X	Yes			No				
	If the answer to the above question	n in "V	ES" this c	obodulo	must be d	ompleter		<u></u>				
5	In the answer to the above question		<b>E5</b> , uns :	schedule	must be (	completed	1.					
6	PLEASE DO NOT REMOVE AND REINSERT THIS S	SCHEDUL	E INTO THE A	FR. IF THE LI	INKS ARE BR	OKEN, THE A	FR WILL BE S	SENT BACK T	O THE AUDIT		RECTION.	
_	Part 1: CARES, CRRSA, ar	nd ΔF		NUF								
7												
			is for revenue re	0	•			-				
	Revenue Section A		XPENDITURES cla	• •			• ·	diture reports				
8		for expen	ditures reported	in the prior yea	ir FY 2020, FY 20	121, and/or FY 2	UZZ AFR.					
9 10			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed						Municipal					
	descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998		Wantenance			Social Security				a salety	
12	ESSER I (ONIY) (CARES ACT) (FRIS SOB PROGRAMI CODES: ER, DE, EE, PL)	4998										0
10	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP,	4998										0
13	D2) ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM,	4998			-							
14	S3)	4558										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
	Other CRRSA Revenue (not accounted for above) (Describe on Itemization	4998										0
18	tab)	4998									L	0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		0	0		0	0	0			0	0
		Section B	is for revenue re	cognized in FY 2	023 reported o	n the FY 2023 AF	R and for FY 20	23				
	Revenue Section B	EXPENDIT	<b>URES</b> claimed or	n July 1, 2022, th	nrough June 30,	2023, FRIS grant	t expenditure re	eports and				
21		reported	in the FY 2023 AF	R.								
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
23	Description (Enter Whole Dollars) *See instructions for detailed											
	descriptions of revenue	Acct #	Educational	<b>Operations &amp;</b>	Debt Services	Transportation	Municipal Retirement/	Capital Projects	Working Cash	Tort	Fire Prevention	
24		ALLI #	Educational	Maintenance	Debt Services	Transportation	Social Security	Capital Projects	working cash	Tort	& Safety	
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
20	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP,	4998										-
26	D2, HT, ST)											0
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210				-						0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	105,553									105,553

- 1		-			-	_	<u> </u>					. 1
	Α	В	С	D	<u> </u>	F	G	Н		J	K	L
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	1,929									1,929
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
	Other ARP Revenue (not accounted for above) (Describe on Itemization	4998										0
37	tab)											
20	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	750 452	620 557		4 000	40.000					1,394,298
38			758,453	620,557		4,990	10,298	-			-	
39	Total Revenue Section B		865,935	620,557		4,990	10,298	0			0	1,501,780
40	Revenue Section C: Reconciliation	for Rev	venue Acco	ount 4998	- Total R	evenue						
41	Total Other Federal Revenue (Section A plus Section B)	4998	865,935	620,557		4,990	10,298	0			0	1,501,780
42	Total Other Federal Revenue from Revenue Tab	4998	865,935	620,557		4,990	10,298	0			0	1,501,780
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE			-			-					
	error must be corrected before submitting to isbe		ОК	ОК		OK	OK	ОК			ОК	ОК
45												
46	Part 2: CARES, CRRSA, an	d AF	RP EXPE	NDITU	RES							
47	Review of the July 1, 2022 through June 3	0, 2023	FRIS Expend	itures repoi	rts may ass	ist in deterr	nining the e	expenditure	s to use be	elow.		
48	Expenditure Section A:											
49								DISBURSEMENTS				
50				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
50	ESSER I EXPENDITURES (CARES)			(100)	Employee	Purchased	Supplies &	(300)	(000)	Non-Capitalized	Termination	Total
51				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
52	FUNCTION											
53	1. List the total expenditures for the Functions 1000 and 2000 b	elow										
	INSTRUCTION Total Expenditures	1000	]								ľ	0
_	SUPPORT SERVICES Total Expenditures	2000										0
50	SOFFORT SERVICES Total Experiances	2000										0
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
01	3. List the technology expenses in Functions: 1000 & 2000 below	(these										
62	expenditures are also included in Functions 1000 & 2000 abov TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT											
63	(Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
66	Expenditure Section B:											
67								DISBURSEMENTS				
68	ESSER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
69					Benefits	Services	Materials			Equipment	Benefits	Expenditures
70	FUNCTION											
71	1. List the total expenditures for the Functions 1000 and 2000 b	below										

	A	<b>_</b>	_		-						14	
72	A INSTRUCTION Total Expenditures	B 1000	С	D	E	F	G	Н	1	J	K	0
-	SUPPORT SERVICES Total Expenditures	2000									•	0
	·					1				1		
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be	low (these										
75	expenditures are also included in Function 2000 above)	2520									Т	•
76 77	Facilities Acquisition and Construction Services (Total)	2530 2540									ł	0
-	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540					-	-			ł	0
10	FOOD SERVICES (Total)	2300									1	0
80	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above											
01	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
81	(Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT						-	-			ł	
82	(Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total									l	
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Technology				0	0	0		0		0
83	Functions)									L	l	
84	Expenditure Section C:											
85								DISBURSEMENT				
86	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
87	· · ·			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
88	FUNCTION				Denents	Jervices	Waterials			Equipment	Denents	Experiatures
89	1. List the total expenditures for the Functions 1000 and 2000 l	elow										
90	INSTRUCTION Total Expenditures	1000									I	0
	SUPPORT SERVICES Total Expenditures	2000									1	0
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
94	Facilities Acquisition and Construction Services (Total)	2530										0
	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 expenditures are also included in Functions 1000 & 2000 above											
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
99	(Included in Function 1000)											-
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,											
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0
101	Functions)											
102	Expenditure Section D:											
103								DISBURSEMENT	s			
104	GEER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
105				Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
105	FUNCTION				Denents	Services	Materials			Equipment	Benefits	Expenditures
_	1. List the total expenditures for the Functions 1000 and 2000 l	elow										
107				r			1	1		1	T	
_	INSTRUCTION Total Expenditures	1000							<u> </u>			0
109	SUPPORT SERVICES Total Expenditures	2000										0
	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be	low (these										
111	expenditures are also included in Function 2000 above)											
	Facilities Acquisition and Construction Services (Total)	2530					1	1			I	0
L' 12	י מטוווניט יוטעמוזונטון מווע כטווזנו מכנוטון שכו אוכס (וטנמו)	2330						I		1		

	А		С	D		F	0				К	<u> </u>
113	A OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	B 2540	U	D	E	Г	G	Н	1	J		0
114	FOOD SERVICES (Total)	2560										0
114	FOOD SERVICES (Total)	2360										0
116	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
120	Expenditure Section E:											
121 122 123	ESSER III EXPENDITURES (ARP)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	DISBURSEMENT (500) Capital Outlay	S (600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 b	below										
126	INSTRUCTION Total Expenditures	1000										0
127	SUPPORT SERVICES Total Expenditures	2000										0
120	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
134	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above											
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	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
138	Expenditure Section F:											
139								DISBURSEMENT	s			
140 141	CRRSA Child Nutrition (CRRSA)			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 b	below										
144	INSTRUCTION Total Expenditures	1000										0
_	SUPPORT SERVICES Total Expenditures	2000						l		ļ		0
146 147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above											

_			-		-		-					
		В	С	D	E	F	G	Н	I	J	К	L
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
156	Expenditure Section G:											
157		1						DISBURSEMENT	S			
158	ARP Child Nutrition (ARP)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
159 160	FUNCTION	<b>I</b>			Benefits	Services	Materials	,		Equipment	Benefits	Expenditures
161	1. List the total expenditures for the Functions 1000 and 2000 b	below										
162	INSTRUCTION Total Expenditures	1000				1		1	[	[	ſ	0
	SUPPORT SERVICES Total Expenditures	2000										0
100												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these		_								
166	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
109	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above	-										
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:										,	
175		1						DISBURSEMENT	S			
176	ARP IDEA (ARP)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(600)	(700) Non-Capitalized	(800) Termination	(900) Total
177				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 b	below										
180	INSTRUCTION Total Expenditures	1000								19,000		19,000
181	SUPPORT SERVICES Total Expenditures	2000										0
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
	Facilities Acquisition and Construction Services (Total)	2530										0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			1							0
	FOOD SERVICES (Total)	2560										0
187	3. List the technology expenses in Functions: 1000 & 2000 below				Ť							
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
	(Included in Function 2000) (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total Technology				0	0	0		0		0

			6	-	-	_	<u>^</u>				14	
	A	В	С	D	E	F	G	Н	<u> </u>	J	K	L
192	Expenditure Section I:											
193								DISBURSEMENT				
194	ARP Homeless I (ARP)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized	Termination Benefits	Total
195	FUNCTION	1			Benefits	Services	waterials			Equipment	Benefits	Expenditures
197	1. List the total expenditures for the Functions 1000 and 2000	below										
198	INSTRUCTION Total Expenditures	1000							[	[	ľ	0
	SUPPORT SERVICES Total Expenditures	2000				1,032	897					1,929
200	····					_,						
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
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	<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below expenditures are also included in Functions 1000 &amp; 2000 abo</li> </ol>	-										
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
207	(Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT											
208	(Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Technology				0	0	0		0		0
209	Functions)										L	
210	Expenditure Section J:											
211												
								DISBURSEMENT				
211	CURES (Coronavirus State and Local Fiscal			(100)	(200)	(300)	(400)	DISBURSEMENT (500)	S (600)	(700)	(800)	(900)
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)			 (100) Salaries	Employee	Purchased	Supplies &			Non-Capitalized	Termination	Total
212 213	Recovery Funds)							(500)	(600)			
212		below			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total
212 213 214	Recovery Funds)	below 1000			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total
212 213 214 215 216	Recovery Funds) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000				Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	1000 2000			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 be	1000 2000			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION 1. List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	1000 2000			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION I. List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total)	1000 2000 low (these 2530			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION I. List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	1000 2000 low (these 2530 2540			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds) FUNCTION I. List the total expenditures for the Functions 1000 and 2000 INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures 2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above) Facilities Acquisition and Construction Services (Total) OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	1000 2000 2530 2530 2540 2560			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above expenditures are also included in Functions 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 below	1000 2000 clow (these 2530 2540 2560 v (these			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abov         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000 2000 clow (these 2530 2540 2560 v (these			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         Supplies, PLANT SERVICES (Total)         FOOD SERVICES (Total)         3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 above)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000 2000 2530 2540 2560 7 (these ve). 1000			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abov         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000 2000 low (these 2530 2540 2560 / (these ve).			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPORT SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, PURCHASE SERVICES, EQUIPMENT (Enclude)	1000 2000 2530 2540 2560 7 (these ve). 1000 2000			Employee	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600)	Non-Capitalized Equipment	Termination	Total Expenditures
212 213 214 215 216 217 220 221 222 222 222 222 222 222 222 222	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	1000 2000 2530 2540 2560 (these ve). 1000 2000 Total			Employee	Purchased	Supplies &	(500)	(600)	Non-Capitalized	Termination	Total Expenditures
212 213 214 215 216	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         SUPPLES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	1000 2000 2530 2540 2560 7 (these ve). 1000 2000			Employee	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600)	Non-Capitalized Equipment	Termination	Total Expenditures
212 213 214 215 216 217 220 221 222 222 222 222 222 222 222 222	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	1000 2000 2530 2540 2560 (these ve). 1000 2000 Total			Employee	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600)	Non-Capitalized Equipment	Termination	Total Expenditures
212 213 214 215 216 217 219 220 221 222 224 225 226 227 228 227 228 229	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         SUPPORT SERVICES Total Expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Equipment (Total TECHNOLOGY included in all Expenditure Functions)         Expenditure Section K:	1000 2000 2530 2540 2560 (these ve). 1000 2000 Total		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600) Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212 213 214 215 216 217 220 221 220 221 222 224 224 225 226 227	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         SUPPORT SERVICES Total Expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PLACHASE SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure EQUIPMENT (Total TECHNOLOGY	1000 2000 2530 2540 2560 (these ve). 1000 2000 Total			Employee Benefits	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600) Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
212 213 214 215 216 217 219 220 221 222 224 225 226 227 228 227 228 229	Recovery Funds)         FUNCTION         1. List the total expenditures for the Functions 1000 and 2000         INSTRUCTION Total Expenditures         SUPPORT SERVICES Total Expenditures         SUPPORT SERVICES Total Expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)         Facilities Acquisition and Construction Services (Total)         OPERATION & MAINTENANCE OF PLANT SERVICES (Total)         FOOD SERVICES (Total)         SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)         TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)         TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Equipment (Total TECHNOLOGY included in all Expenditure Functions)         Expenditure Section K:	1000 2000 2530 2540 2560 (these ve). 1000 2000 Total		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	(500) Capital Outlay	(600) Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures

				,			,					
	Α	В	С	D	E	F	G	Н	1	J	K	L
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 l	below										
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
241	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abo											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
246	Expenditure Section L:											
247								DISBURSEMENT	S			
248	Other CRRSA Expenditures (not accounted			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	for above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
249	FUNCTION			Guidified	Benefits	Services	Materials	cupital cuttay	etilei	Equipment	Benefits	Expenditures
250	FUNCTION	la										
251	1. List the total expenditures for the Functions 1000 and 2000							-	-	-	r	
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	FOOD SERVICES (Total)	2560										0
260	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abo	-										
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	Expenditure Section M:											
265								DISBURSEMENT	S			
266	Other ARP Expenditures (not accounted for			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	above)			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
267	FUNCTION				Benefits	Services	Materials			Equipment	Benefits	Expenditures
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 l											
	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										

					-			-	-			
	A	В	С	D	E	F	G	Н		J	K	L
	Facilities Acquisition and Construction Services (Total)	2530										0
_	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
278	3. List the technology expenses in Functions: 1000 & 2000 below expenditures are also included in Functions 1000 & 2000 abo											
_	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									[	0
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
282												
283	Expenditure Section N:											
		1		DISBURSEMENTS								
284 285	TOTAL EXPENDITURES (from all			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
286	CARES, CRRSA, & ARP funds)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
287	FUNCTION											
_	INSTRUCTION	1000		0	0	0	0	0	0	19,000		19,000
	SUPPORT SERVICES	2000		0	0	1,032	897	0	0	0		1,929
	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	0	0	0	0	0		0
_	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0	l j	0
293	TOTAL EXPENDITURES									Functions 1	000 & 2000 total	20,929
294 295	Expenditure Section O:											
296	TOTAL TECHNOLOGY							DISBURSEMENT	S			
297				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	EXPENDITURES (from all CARES,			Calarias	Employee	Purchased	Supplies &	Constant Outsta	Other	Non-Capitalized	Termination	Total
298	CRRSA, & ARP funds)			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0

	А	В	С	D	E	F	G	Н	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AN	D DEPRE	CIATION									
2	Description of Assets (Enter Whole Dollars) Acct # Beginning July 1, 2022		Beginning	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumlated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	1,520,297			1,520,297						1,520,297
6	Depreciable Land	222				0	50		0		0	0
7	Buildings	230										
8	Permanent Buildings	231	247,555,418	605,957		248,161,375	50	69,912,285	4,963,228		74,875,513	173,285,862
9	Temporary Buildings	232	298,120			298,120	20	9,212	14,906		24,118	274,002
10	Improvements Other than Buildings (Infrastructure)	240	10,453,333			10,453,333	20	6,377,270	522,667		6,899,937	3,553,396
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	20,337,062	1,321,860	309,667	21,349,255	10	20,337,062	1,321,860	309,667	21,349,255	0
13	5 Yr Schedule	252	116,529			116,529	5	54,592	23,306		77,898	38,631
14	3 Yr Schedule	253		399,632		399,632	3		133,211		133,211	266,421
15	Construction in Progress	260	3,439,648	15,052,086	51,360	18,440,374						18,440,374
16	Total Capital Assets	200	283,720,407	17,379,535	361,027	300,738,915		96,690,421	6,979,178	309,667	103,359,932	197,378,983
17	Non-Capitalized Equipment	700				1,128,639	10		112,864			
18	Allowable Depreciation								7,092,042			

	A	В	С	D	E	F
1		ESTIMATED OPERATING EXPENSE PE		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS	(2022 - 2023)	
2			This schedule	is completed for school districts only.		
4	Fund	<u>Sheet, Row</u>		ACCOUNT NO - TITLE		Amount
6			<u>0</u>	PERATING EXPENSE PER PUPIL		
	EXPENDITURES: ED	Expenditures 16-24, L116		Total Expenditures	s	88,449,366
9	0&M	Expenditures 16-24, L155		Total Expenditures		9,872,938
10 11		Expenditures 16-24, L178 Expenditures 16-24, L214		Total Expenditures Total Expenditures		7,526,934 4,544,639
	MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L292		Total Expenditures		2,578,882
	TORT	Expenditures 16-24, L422		Total Expenditures		0
14					Expenditures \$	112,972,759
		URSEMENTS/EXPENDITURES NOT APPLICABLE TO				
	TR TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)	\$	7,257
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21 22	TR TR	Revenues 10-15, L49, Col F Revenues 10-15, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L50 col F	1424	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
	TR TR	Revenues 10-15, L59, Col F Revenues 10-15, L60, Col F	1451 1452	Adult - Transp Fees from Pupils or Parents (In State) 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 29	TR O&M-TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
_	O&M-TR O&M-TR	Revenues 10-15, L151, Col D & F Revenues 10-15, L152, Col D & F	3410 3499	Adult Ed (from ICCB) 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
_	O&M-TR O&M	Revenues 10-15, L215, Col D,F Revenues 10-15, L225, Col D	4605 4810	Fed - Spec Education - Preschool Discretionary Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		0
	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0
	ED ED	Expenditures 16-24, L11, Col K - (G+I) Expenditures 16-24, L12, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs		0 538,534
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		353,691
	ED ED	Expenditures 16-24, L20, Col K Expenditures 16-24, L21, Col K	1910 1911	Pre-K Programs - Private Tuition		0
_	ED	Expenditures 16-24, L21, COLK Expenditures 16-24, L22, Col K	1911	Regular K-12 Programs - Private Tuition Special Education Programs K-12 - Private Tuition		2,798,994
	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
	ED ED	Expenditures 16-24, L24, Col K Expenditures 16-24, L25, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1915	Adult/Continuing Education Programs - Private Tuition		0
	ED ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
_	ED	Expenditures 16-24, L28, Col K Expenditures 16-24, L29, Col K	1918 1919	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
	ED ED	Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		0
_	ED	Expenditures 16-24, L32, Con K Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		583,835
	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		4,202,030
	ED ED	Expenditures 16-24, L116, Col G Expenditures 16-24, L116, Col I	-	Capital Outlay Non-Capitalized Equipment		894,375 931,199
56	0&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0
57	0&M 0&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
	0&M 0&M	Expenditures 16-24, L155, Col G Expenditures 16-24, L155, Col I	-	Capital Outlay Non-Capitalized Equipment		569,075 190,106
60		Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61 62		Expenditures 16-24, L174, Col K Expenditures 16-24, L189, Col K - (G+I)	5300 3000	Debt Service - Payments of Principal on Long-Term Debt Community Services		3,692,606
63		Expenditures 16-24, L109, Col K	4000	Total Payments to Other Govt Units		0
	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		137,500
65 66	TR TR	Expenditures 16-24, L214, Col G Expenditures 16-24, L214, Col I	-	Capital Outlay Non-Capitalized Equipment		588,560 7,334
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
	MR/SS MR/SS	Expenditures 16-24, L222, Col K Expenditures 16-24, L224, Col K	1225 1275	Special Education Programs - Pre-K Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L224, COTK Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		48,900
	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		12,428
_	MR/SS MR/SS	Expenditures 16-24, L277, Col K Expenditures 16-24, L282, Col K	3000 4000	Community Services Total Payments to Other Govt Units		42,594
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0
75 76		Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0
	Tort	Expenditures 16-24, L322, Col K - (G+I) Expenditures 16-24, L323, Col K - (G+I)	1275 1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0
79 80	Tort Tort	Expenditures 16-24, L331, Col K Expenditures 16-24, L332, Col K	1910 1911	Pre-K Programs - Private Tuition Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L332, Col K Expenditures 16-24, L333, Col K	1911	Special Education Programs K-12 - Private Tuition		0
	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83 84		Expenditures 16-24, L335, Col K Expenditures 16-24, L336, Col K	1914 1915	Remedial/Supplemental Programs K-12 - Private Tuition 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 87	Tort	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L339, COTK Expenditures 16-24, L340, Col K	1918	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort Tort	Expenditures 16-24, L342, Col K Expenditures 16-24, L343, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition		0

	А	В	С	D	Е	F (			
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)								
2	This schedule is completed for school districts only.								
4	Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount			
92		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		Expenditures 16-24, L422, Col G	-	Capital Outlay		0			
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0			
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	15,599,018			
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	_	97,373,741			
98	98 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023								
99	99 Estimated OEPP (Line 97 divided by Line 98) \$								
100					-				

01 03 LES 04 TR 05 TR 06 TR 07 TR	Fund			PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023) e is completed for school districts only.	
1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fund		This schedule	e is completed for school districts only	
1 F 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Fund		11110 50110000	is completed for school districts only.	
)3 LES )4 TR )5 TR )6 TR )7 TR		Sheet, Row		ACCOUNT NO - TITLE	Amount
)4 tr )5 tr )6 tr )7 tr			ļ	PER CAPITA TUITION CHARGE	
)4 tr )5 tr )6 tr )7 tr	SS OFFSETTING RECEIPTS/REVI	ENUES:			
)6 tr )7 tr		Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 3,22
)7 tr		Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)	
		Revenues 10-15, L45, Col F Revenues 10-15, L46, Col F	1415 1416	Regular - Transp Fees from Co-curricular Activities (In State) Regular Transp Fees from Other Sources (Out of State)	
)8 tr		Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
)9 tr		Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	
0 TR		Revenues 10-15, L54, Col F Revenues 10-15, L55, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)	
2 TR		Revenues 10-15, L55, Col F Revenues 10-15, L57, Col F	1441 1443	Special Ed - Transp Fees from Pupils or Parents (In State) Special Ed - Transp Fees from Other Sources (In State)	
13 tr		Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	
4 ED		Revenues 10-15, L75, Col C	1600	Total Food Service	
5 ED-		Revenues 10-15, L83, Col C,D Revenues 10-15, L86, Col C	1700 1811	Total District/School Activity Income (without Student Activity Funds) Rentals - Regular Textbooks	1,125,6
7 ED		Revenues 10-15, L80, Col C	1811	Rentals - Other (Describe & Itemize)	
8 ed		Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	189,9
9 ED		Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
20 ed 21 ed-1		Revenues 10-15, L94, Col C Revenues 10-15, L97, Col C,D	1890 1910	Other (Describe & Itemize) Rentals	91,6
	-0&M-TR	Revenues 10-15, L97, Col C,D Revenues 10-15, L100, Col C,D,F	1910	Services Provided Other Districts	91,0
3 ED-1	-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	
4 ED		Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	845,1
	-O&M-TR -O&M-MR/SS	Revenues 10-15, L134, Col C,D,F Revenues 10-15, L143, Col C,D,G	3100 3200	Total Special Education Total Career and Technical Education	186,1
	-MR/SS	Revenues 10-15, L145, Col C,D,G Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	
8 ed		Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	
	-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	20.5
0 ED-1	-0&M -0&M-TR-MR/SS	Revenues 10-15, L150,Col C,D Revenues 10-15, L157, Col C,D,F,G	3370 3500	Driver Education Total Transportation	38,5
2 ED		Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	1,723,3
	-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	
	-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	
	-O&M-TR-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G Revenues 10-15, L163, Col C,D,F,G	3766 3767	Chicago General Education Block Grant Chicago Educational Services Block Grant	
	-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	
	-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	
9 ED-		Revenues 10-15, L166, Col C,F	3815	State Charter Schools	50.0
0 0&I	M -O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L169, Col D Revenues 10-15, L170, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	50,0 10,5
2 ED		Revenues 10-15, L170, Col C-C, J Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	10,5
	-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt	
	-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V	
	-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L200, Col C,G Revenues 10-15, L206, Col C,D,F,G	4200 4300	Total Food Service Total Title I	117,0
	-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	117,0
	-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	789,5
	-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	501,3
	-O&M-TR-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G Revenues 10-15, L219, Col C,D,F,G	4630 4699	Fed - Spec Education - IDEA - Discretionary Fed - Spec Education - IDEA - Other (Describe & Itemize)	
	-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4000	Total CTE - Perkins	3,9
_	-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	
		Revenues 10-15, L256, Col C	4901	Race to the Top	
	-O&M-TR-MR/SS -TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G Revenues 10-15, L258, Col C,F,G	4902 4905	Race to the Top-Preschool Expansion Grant Title III - Immigrant Education Program (IEP)	
	-TR-MR/SS	Revenues 10-15, L258, Col C,F,G Revenues 10-15, L259, Col C,F,G	4903	Title III - Language Inst Program - Limited Eng (LIPLEP)	4,4
2 ed-	-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children	
	-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	
	-O&M-TR-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G Revenues 10-15, L263, Col C,D,F,G	4932 4935	Title II - Teacher Quality Title II - Part A – Supporting Effective Instruction – State Grants	26,
	-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	
7 ed-	-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	
	-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
	-O&M-TR-MR/SS -O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G Revenues 10-15, L268, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	73,3
	-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,501,
Fed	deral Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	
2 3 ED-'				Constal Education Contributions from FDF Fund- **	010
	-TR-MR/SS -MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds ** English Learning (Bilingual) Contributions from EBF Funds **	916,3
7	,		5500		
5 7				Total Deductions for PCTC Computation Line 104 through Line 193 Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	\$ 8,255,2 89,118,5
B				Total Depreciation Allowance (from page 36, Line 18, Col I)	7,092,0
9				Total Allowance for PCTC Computation (Line 196 plus Line 197)	96,210,5
D		9 Month	ADA from Avera	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	2,806
1				Total Estimated PCTC (Line 198 divided by Line 199) *	\$ 34,276
2 3 <mark>*T</mark> ł	ha total OEDD /DCTC man	shanga basad on the data provided. The fi	nal amount-	will be calculated by ISBE. The 9 menth ADA listed on the this table MOT the first	9 month ADA
		change based on the data provided. The fi unding Distribution Calculation webpage.		vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final	2-month ADA.

School Business Services Department
Current Year Payment on Contracts For Indirect Cost Rate Computation

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

#### To determine the applicable contracts for this schedule, they must meet ALL three qualifications below: 1. The contract must be coded to one of the combinations listed on the icon below. 2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services). 3. Only list contracts that were paid over \$25,000 for the fiscal year. PDF Subaward & contract should be listed below. 3BC2F43.pdf Subcontract Indirect Cost Rate Plan Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600 Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D). The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2025. **Enter Current Year** Amount Paid on **Contract Amount Applied** Contract Amount Fund- Function- Object Contract (must be less Enter Fund-Function-Object Name, Where the Expenditure Enter Contracted Company Name to the Indirect Cost Rate deducted from the Indirect Number (Column than or equal to amount was Recorded (Column A) (Column C) Base Cost Rate Base reported in the AFR's B) (Column E) (Column F) "Expenditures 16-24" tab) (Column D) 500,000 Enter as shown here: ED-Instruction-Other 10-1000-600 Company Name 25,000 475.000 10-1000-600 Ed-Instruction-Other Objects Alexander Leigh Center For Autism 108 799 25 000 83 799 Ed-Instruction-Other Objects 10-1000-300 Arbiter Sports LLC 46,752 25,000 21,752 Ed-Instruction-Other Objects 10-1000-600 Arlyn School 78,066 25,000 53,066 Black Mountain Academy 54.170 25.000 29,170 Ed-Instruction-Other Objects 10-1000-600 Ed-Instruction-Other Objects 10-1000-600 Brehm Prepatory School Inc 45.800 25.000 20.800 Ed-Instruction-Other Objects 10-1000-600 Cherry Gulch Inc 205.312 25.000 180.312 Ed-Instruction-Other Objects 10-1000-600 **Connections Day School** 72,382 25,000 47,382 Ed-Instruction-Other Objects 10-1000-600 Connections Day School South Campus In 58,983 25,000 33,983 79.507 54.507 Ed-Instruction-Other Objects 10-1000-600 Devereux Advanced Behavioral Health 25.000 Ed-Instruction-Other Objects 10-1000-600 Eagle Ranch Academy Inc 76.500 25,000 51,500 Ed-Instruction-Other Objects 10-1000-600 Felicity Schools LLC 123,138 25,000 98,138 Ed-Instruction-Other Objects 10-1000-600 Heartspring 278,116 25,000 253,116 Ed-Instruction-Other Objects 10-1000-600 Keshet 90,813 25,000 65,813 Ed-Instruction-Other Objects 10-1000-600 Maryville Academy 60 653 25 000 35.653 Ed-Instruction-Other Objects 10-1000-600 Menta Academy North 72.580 25.000 47.580 Ed-Instruction-Other Objects 10-1000-600 New Hope Academy 241,702 25,000 216,702 10-1000-600 New Hope Academy East Campus 183.832 25.000 158,832 Ed-Instruction-Other Objects Ed-Instruction-Other Objects 10-1000-600 Safe Haven School 65.824 25.000 40.824 Ed-Instruction-Other Objects 10-1000-600 Sonia Shankman Orthogenic School 50.117 25.000 25.117 Ed-Instruction-Other Objects 10-1000-600 **Telos Residential** 55,878 25,000 30,878 Ed-Instruction-Other Objects 10-1000-600 342,198 25,000 317,198 The Cove School 10-1000-600 56,691 25,000 31,691 Ed-Instruction-Other Objects The Learning House Ed-Instruction-Other Objects 10-1000-600 Virtual Connections Academy 117,266 25.000 92.266 10-1000-600 25,000 Ed-Instruction-Other Objects Winston Knolls Education Group 48,002 23,002 Ed-Support Services - Pupils -Purchased Services 10-2100-300 Neuro Educational Specialists LLC 50,800 25,000 25,800 Ed-Support Services - Gen Admin-Purchased Services 10-2300-300 Engler Callaway Baasten & Sraga LLC 116,547 25,000 91,547 Ed-Support Services - Gen Admin-Purchased Services 10-2300-300 Fox Rothschild LLP 48.436 25.000 23.436 Ed-Support Services - Gen Admin-Purchased Services 10-2300-300 Franczek P.C. 191.511 25.000 166,511 179,608 Ed-Support Services - Gen Admin-Purchased Services 10-2300-300 Hodges Loizzi Eisenhamme 204,608 25,000 10-2400-300 Robert Half International Inc 110,408 25,000 85,408 Ed-Support Services - School Admin-Purchased Services 59.573 25.000 34.573 Ed-Support Services - Business-DBSS Purch Svcs 10-2510-300 Businessolver.com Inc O&M-Supp Svcs - Busi-O&M of Plant Svcs-Purch Svcs 20-2540-300 DeFranco Plumbing Inc 94,733 25.000 69,733 O&M-Supp Svcs - Busi-O&M of Plant Svcs-Purch Svcs 20-2540-300 Hill Mechanical Service 129,968 25,000 104,968 O&M-Supp Svcs - Busi-O&M of Plant Svcs-Purch Svcs 20-2540-300 M G Mechanical Contracting Inc 85.941 25.000 60,941 O&M-Supp Svcs - Busi-O&M of Plant Svcs-Purch Svcs 20-2540-300 31,096 25,000 6,096 Spear Corporation Transp-Supp Svcs - Busi-Pupil Transp Svcs-Purch Svcs 40-2550-300 Brex Solutions Inc 486 791 25.000 461 791 Transp-Supp Svcs - Busi-Pupil Transp Svcs-Purch Svcs 40-2550-300 CitiCare Services LLC Inc 119,425 25,000 94.425 Transp-Supp Svcs - Busi-Pupil Transp Svcs-Purch Svcs 40-2550-300 Safeway Transportation Services Corp 83,025 25,000 58,025 Transp-Supp Svcs - Busi-Pupil Transp Svcs-Purch Svcs 40-2550-300 Top Line Transportation Co 29,350 25,000 4,350 Transp-Supp Svcs - Busi-Pupil Transp Svcs-Purch Svcs 40-2550-300 United Dispatch LLC 126.482 25.000 101.482 Ed-Support Services - Business-Internal Svcs-Purch Svcs 10-2570-300 Becks Book Store Inc 359,370 25,000 334,370 Ed-Support Services - Central-Info Svcs-Purch Svcs 10-2630-300 Delack Media Group LLC 37,099 25,000 12,099 Ed-Support Services - Central-Data Proc Svcs-Purch Svcs 10-2660-300 Becks Book Store Inc 88,000 25,000 63,000 25,000 32,801 Ed-Support Services - Central-Data Proc Svcs-Purch Svcs 10-2660-300 Sentinel Technologies Inc 57,801 0

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)		Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
				0	0
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	А	В	С	D	E	F	G F
			-				
1	ESTIMATE	D INDIRECT COST RATE DATA					
2	SECTION I						
_		ta To Assist Indirect Cost Rate Determination					
4	(Source docu	ment for the computation of the Indirect Cost Rate is found in the "Expendi	tures" tab.)				
	-		•	una standa du dabta alca fall	and a first and shared disc	and the second sector because of free sec	feelenel energy and and and a
		EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disburse all amounts paid to or for other employees within each function that work w			• •	•	
		or example, if a district received funding for a Title I clerk, all other salaries for					-
_		hose salaries are classified as direct costs in the function listed.	inde i diento per				
5	-						
6		vices - Direct Costs					
7		f Business Support Services (10, 50, and 80 -2510)					
8 9		ces (10, 50, & 80 -2520)					
9 10		and Maintenance of Plant Services (10, 20, 50, and 80 -2540) ces (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food c	osts				
		pmmodities Received for Fiscal Year 2023 (Include the value of commodities v		g if a Single Audit is			
11	required).			5 2 Single / Wait 15			
12		rvices (10, 50, and 80 -2570)					
13		es (10, 50, and 80 -2640)					
14		ssing Services (10, 50, & 80 -2660)					
15	SECTION II						
16	Estimated I	ndirect Cost Rate for Federal Programs					
17				Restricted	Program	Unrestricte	d Program
18			Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction		1000		59,758,359		59,758,359
20	Support Serv	ices:					
21	Pupil		2100		6,102,649		6,102,649
22	Instruction		2200		2,126,474		2,126,474
23	General Ad		2300		3,587,567		3,587,567
24 25	School Adı	nin	2400		5,445,633		5,445,633
	Business:	f Dunin and Cat. Car.	2540	F12 C41	210 (22	F12 C41	210 (22)
26 27		f Business Spt. Srv.	2510	513,641	319,622	513,641	319,622
27	Fiscal Serv		2520 2540	1,048,441	9,563,552	1,048,441 9,563,552	0
20	Pupil Trans	aint. Plant Services	2540		4,021,374	9,000,052	4,021,374
30	Food Servi		2550		23,251		23,251
31	Internal Se		2570	650,196	0	650,196	0
32	Central:		2570	030,150	0	030,190	<b>J</b>
33		f Central Spt. Srv.	2610		437,159		437,159
34		, Dvlp, Eval. Srv.	2620		0		0
35	Informatio		2630		271,864		271,864
36	Staff Servi	es	2640	327,174	0	327,174	0
37		ssing Services	2660	3,092,990	0	3,092,990	0
	Other:		2900		196		196
39	Community	iervices	3000		626,429		626,429
	Contracts Pa	d in CY over the allowed amount for ICR calculation (from page 40)			(4,024,045)		(4,024,045)
40	contracts r a			5,632,442	88,260,084	15,195,994	78,696,532
40 41	Total					Unrestricted Rate	
40 41				Restricte		Unrestric	
40 41				Restricte Total Indirect Costs:	5,632,442	Total Indirect Costs:	15,195,994
40 41				Restricte Total Indirect Costs: Total Direct Costs:	5,632,442 88,260,084	Total Indirect Costs: Total Direct Costs:	15,195,994 78,696,532
40				Restricte Total Indirect Costs: Total Direct Costs:	5,632,442	Total Indirect Costs: Total Direct Costs:	15,195,994

	A	С	D	E	F
1		REPORT	ON SHARED S	RVICES OR OUTS	OURCING
2		School (	Code, Section 1	.7-1.1 (Public Act 9	97-0357)
3				ding June 30, 2023	
	Complete the following for attempts to improve fiscal efficiency through shared services or outsou				
v i	complete the johowing for attempts to improve fiscal efficiency through shared services of outsou	rung in the prior,			
6			Twp HSD	113	34-049-1130-17_AFR22 Twp HSD 113
/		-	34049113		
8	Check box if this schedule is not applicable	Prior Fiscal Year	Current Fisca 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 🔶				
				Barriers to	
10	Service or Function ( <u>Check all that apply</u> )			Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning		-		
12	Custodial Services				
13	Educational Shared Programs	X	X		Lake County Technical Campus, True North, Exceptional Learners Collaborative
14	Employee Benefits	X	X		Benefit Solver
15	Energy Purchasing	X	X		IUPC, EnerNoc, Constellation Energy
16	Food Services	X	X		Quest Food Management Services
17	Grant Writing		^		
18	Grounds Maintenance Services	X	X		Various & Many
19	Insurance	X	X		CLIC
20	Investment Pools	X	X		ISDLAF
21	Legal Services	X	X		HLERK, Franczek, Fox Rothschild, Enger Callaway Baasten & Sraga
22	Maintenance Services	X	X		Various & Many
23	Personnel Recruitment	X	X		NWPA
24	Professional Development	X	X		IASBO, NSBA, ASBO, IHSA, IPA
25	Shared Personnel	X	X		True North, Lake County Technical Campus
26	Special Education Cooperatives	X	X		True North
27	STEM (science, technology, engineering and math) Program Offerings				
28	Supply & Equipment Purchasing	X	Х		IL State Bid Program, AnSam
29	Technology Services	X	X		Genesis, ICN
30	Transportation	X	X		D112, Brex, Citicare, Safeway, United Dispatch, Top Line, Illinois DHS, Uber, Lyft
31	Vocational Education Cooperatives	X	X		Lake County Technical Campus
32	All Other Joint/Cooperative Agreements				
33	Other				
34					
35	Additional space for Column (D) - Barriers to Implementation:				
36					
37					
38					
40	Additional space for Column (E) - Name of LEA :				
41					
42					
43					

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) 100 North First Street

Springfield, IL 62777-0001

## LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

(Section 17-1.5 of the School Code)

School District Name:Twp HSD 113RCDT Number:34049113017

		Actual	Expenditures,	Fiscal Year 2	2023	Budg	geted Expenditu	ures, Fiscal Y	ear 2024
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	1,523,800		0	1,523,800	1,691,786		0	1,691,786
2. Special Area Administration Services	2330	12,439		0	12,439	500		0	500
3. Other Support Services - School Administration	2490	90,846		0	90,846	83,100		0	83,100
4. Direction of Business Support Services	2510	491,251	319,622	0	810,873	552,412	317,757	0	870,169
5. Internal Services	2570	636,678		0	636,678	323,714		0	323,714
6. Direction of Central Support Services	2610	396,844		0	396,844	459,572		0	459,572
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		3,151,858	319,622	0	3,471,480	3,111,084	317,757	0	3,428,841
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-1%

## 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. Page 5, Row 12 Other Current Assets
- 2. Page 11, Row 81 Other District/School Activity Revenue
- 3. Page 12, Row 108 Other Local Fees
- 4. Page 12, Row 109 Other Local Revenues
- 5. Page 13, Row 170 Other Restricted Revenue from State Sources
- 6. Page 15, Row 269 Other Restricted Revenue from Federal Sources
- 7. Ed Fund Page 16, Row 43 Other Support Services Pupils
- 8. Ed Fund Page 17, Row 58 Other Support Services School Admin
- 9. Ed Fund Page 17, Row 75 Other Support Services
- 10. DS Fund Page 19, Row 175 Debt Services Other
- 11. IMRF Fund Page 20, Row 241 Other Support Services Pupils
- 12. AUDITCHECK Row 75

Credit card rebate, refunds Child Care Service, Chromebook repairs, Energy and Comcast, CC Convenience Fee State library grant, other state grants and rev ARPA IDEA, ARPA Homeless Children, FEMA, ECF Teacher aide salaries and benefits Copy room expenditures Homeless student supplies

Miscellaneous deposits and other receivables

Bond agent admin fees

Athletic tournament revenue

- Teacher aide IMRF
  - Bus Lease payment made out of Fund 40, rather than Fund 30, AFR error check does not give consideration to Fund 40 principal payments

## Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- 2 GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected
- on this page.
- <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.
- 9 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- 11 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <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.

	А	В	С	D	E	F						
1	D	EFICIT ANNUAL FINANG Provisions per Illinois			N							
	Instructions: If the Annual Financial Report (AFR) Reduction Plan in the annual budget and submit t FY2024 annual budget to be amended to include o	the plan to Illinois State B	oard of Education (ISBE)									
	e "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 erating 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 nd 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 th ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.											
6		<ul> <li>If the Annual Financial Report requires a deficit reducton plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</li> <li>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only         <ul> <li>(All AFR pages must be completed to generate the following calculation)</li> </ul> </li> </ul>										
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL						
8	Direct Revenues	90,397,803	13,967,902	4,530,882	1,402,813	110,299,400						
9	Direct Expenditures	88,449,366	9,872,938	4,544,639		102,866,943						
10	Difference	1,948,437	4,094,964	(13,757)	1,402,813	7,432,457						
11	Fund Balance - June 30, 2023	39,011,315	5,067,656	6,144,801	5,610,654	55,834,426						
12 13 14 15	3 Balanced - no deficit reduction plan is required.											

# FY 2023 Audit Checklist

RCDT: 34049113017

School District/Joint Agreement Name: Twp HSD 113 Auditor Name: Nicholus Cavaliere, CPA, CFE

License #: 065040118 License Expiration Date (below): 9/30/2024 34-049-1130-17\_AFR22 Twp HSD 113

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

## 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 <u>RED</u> and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	· · · · · · · · · · · · · · · · · · ·
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student	
grades, transcripts, and diplomas.	ОК
3. Page 3: Financial Information must be completed.	ок
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	
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.	ок
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	ОК
Fund (20) O&M: Cash balances cannot be negative.	ОК
Fund (30) DS: Cash balances cannot be negative.	ОК
Fund (40) TR: Cash balances cannot be negative.	ОК
Fund (50) MR/SS: Cash balances cannot be negative.	ОК
	ОК
Fund (60) CP: Cash balances cannot be negative.	
Fund (70) WC: Cash balances cannot be negative.	ОК
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	ОК
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	ОК
Fund 20, Cell D13 must = Cell D41.	ок
Fund 30, Cell E13 must = Cell E41.	ОК
Fund 40, Cell F13 must = Cell F41.	ОК
	ОК
Fund 50, Cell G13 must = Cell G41.	
Fund 60, Cell H13 must = Cell H41.	ОК
Fund 70, Cell 113 must = Cell 141.	ок
Fund 80, Cell J13 must = Cell J41.	ОК
Fund 90, Cell K13 must = Cell K41.	ОК
Agency Fund, Cell L13 must = Cell L41.	ОК
General Fixed Assets, Cell M23 must = Cell M41.	ОК
General Long-Term Debt, Cell N23 must = Cell N41.	ОК
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	ОК
	OK
Fund 20, Cells D38+D39 must = Cell D81.	
Fund 30, Cells E38+E39 must = Cell E81	ОК
Fund 40, Cells F38+F39 must = Cell F81.	ок
Fund 50, Cells G38+G39 must = Cell G81.	ОК
Fund 60, Cells H38+H39 must = Cell H81.	ОК
Fund 70, Cells I38+I39 must = Cell I81.	ОК
Fund 80, Cells J38+J39 must = Cell J81.	ОК
Fund 90, Cells X38+K39 must = Cell K81.	ОК
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ОК
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	ОК
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	ок
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	ОК
(Cells C74:K74)	
(Cells C74:K74) 10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	1
	ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0 1. Page 7: "On behalf" payments to the Educational Fund	OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25. Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.	ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	ОК ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	ОК ОК ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid	ОК ОК ОК ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 0: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	ОК ОК ОК ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.         16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK           OK           OK           OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         1. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.         16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	ОК ОК ОК ОК ОК
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         11. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid	OK           OK           OK           OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         11. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C3 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.         16. Page 42: SHARED OUTSOURCED SERVICES, Completed.         17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.         18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK           OK           OK           OK           OK           OK           OK
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.         Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0         11. Page 7: "On behalf" payments to the Educational Fund         Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.         12. Page 37-39: The 9 Month ADA must be entered on Line 98.         13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.         14. Page 37-39: The Special Education Contributions from EBF Funds (line 193) must be entered.         15. Page 40: Contracts Paid in Current Year (CY) <u>MUST</u> be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.         16. Page 42: SHARED OUTSOURCED SERVICES, Completed.         17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK           OK           OK           OK           OK           OK           OK           OK

## SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

## Single Audit Workpapers

## GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (https://grants.illinois.gov/portal)

1) Audit Certification Form 2) Consolidated Year End Financial Report (with in-relation to opinion) 3) Audit Package Submission

4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

**Guidance for the AARR Requirements**