

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

School District
Joint Agreement

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

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

School District/Joint Agreement Information

School District/Joint Agreement Number:

54092010026

County Name:

Vermilion

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):

Potomac CUSD 10

Address:

7915 U.S. 136

City:

Potomac

Email Address:

owensj@potomac.k12.il.us

Zip Code:

61865

Annual Financial Report

Type of Auditor's Report Issued:

Qualified Unqualified
Adverse
Disclaimer

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

James Owen

Email Address:

owensj@potomac.k12.il.us

Telephone:

217-987-6155

Signature & Date:

James Owen

11-20-2023

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

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

54-092-0100-26_AFR22 Potomac CUSD 10

Accounting Basis:

CASH
 ACCRUAL

School District Lookup Tool [School District Directory](#)

Filing Status:

Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only)

Annual Financial Report (AFR) Instructions

0

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)

Township Treasurer Name (type or print)

Email Address:

Telephone:

Signature & Date:

Certified Public Accountant Information

Name of Auditing Firm:

RUSSELL LEIGH & ASSOCIATES LLC

Name of Audit Manager:

RUSS LEIGH

Address:

228 E MAIN ST

City:

HOOPESTON

State:

IL

Zip Code:

60942

Phone Number:

217-283-9336

Fax Number:

217-283-9736

IL License Number (9 digit):

065.018319

Expiration Date:

9/30/2024

Reviewed by Regional Superintendent/Cook ISB

Regional Superintendent/Cook ISB Name (Type or Print):

Email Address:

Telephone:

Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

TABLE OF CONTENTS

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

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

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

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

Date: _____

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)						\$-
Total						\$-

- 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

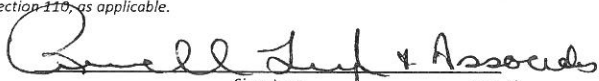
- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with 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:

RUSSELL LEIGH & ASSOCIATES LLC

Name of Audit Firm (print)

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


Signature

11/14/23
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N												
1	FINANCIAL PROFILE INFORMATION																									
2																										
3	<i>Required to be completed for school districts only.</i>																									
4																										
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																									
6																										
7	Tax Year 2022																									
8	Equalized Assessed Valuation (EAV): 27,351,929																									
9																										
10	<table border="0" style="width: 100%;"> <tr> <td style="width: 15%;"></td> <td style="width: 20%; text-align: center;">Educational</td> <td style="width: 20%; text-align: center;">Operations & Maintenance</td> <td style="width: 20%; text-align: center;">Transportation</td> <td style="width: 20%; text-align: center;">Combined Total</td> <td style="width: 25%; text-align: center;">Working Cash</td> </tr> <tr> <td>Rate(s):</td> <td style="text-align: center;">0.026941 +</td> <td style="text-align: center;">0.004989 +</td> <td style="text-align: center;">0.019957 =</td> <td style="text-align: center;">0.051890</td> <td style="text-align: center;">0.000499</td> </tr> </table>															Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash	Rate(s):	0.026941 +	0.004989 +	0.019957 =	0.051890	0.000499
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash																					
Rate(s):	0.026941 +	0.004989 +	0.019957 =	0.051890	0.000499																					
11																										
12																										
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																									
14	B. Results of Operations *																									
15																										
16	<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%; text-align: center;">Receipts/Revenues</td> <td style="width: 25%; text-align: center;">Disbursements/Expenditures</td> <td style="width: 25%; text-align: center;">Excess/ (Deficiency)</td> <td style="width: 20%; text-align: center;">Fund Balance</td> </tr> <tr> <td></td> <td style="text-align: center;">3,198,159</td> <td style="text-align: center;">2,608,066</td> <td style="text-align: center;">590,093</td> <td style="text-align: center;">3,167,695</td> </tr> </table>															Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance		3,198,159	2,608,066	590,093	3,167,695		
	Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance																						
	3,198,159	2,608,066	590,093	3,167,695																						
17																										
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																									
19																										
20																										
21	C. Short-Term Debt **																									
22																										
23	<table border="0" style="width: 100%;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">CPPRT Notes</td> <td style="width: 20%; text-align: center;">TAWs</td> <td style="width: 20%; text-align: center;">TANs</td> <td style="width: 20%; text-align: center;">TO/EMP. Orders</td> <td style="width: 20%; text-align: center;">EBF/GSA Certificates</td> </tr> <tr> <td></td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> <td style="text-align: center;">0 +</td> </tr> </table>															CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates		0 +	0 +	0 +	0 +	0 +
	CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates																					
	0 +	0 +	0 +	0 +	0 +																					
24																										
25	<table border="0" style="width: 100%;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">Other</td> <td style="width: 20%; text-align: center;">Total</td> <td colspan="3"></td> </tr> <tr> <td></td> <td style="text-align: center;">0 =</td> <td style="text-align: center;">0</td> <td colspan="3"></td> </tr> </table>															Other	Total					0 =	0			
	Other	Total																								
	0 =	0																								
26																										
27																										
28																										
29	D. Long-Term Debt																									
30	Check the applicable box for long-term debt allowance by type of district.																									
31																										
32	a. 6.9% for elementary and high school districts, 3,774,566																									
33	X b. 13.8% for unit districts.																									
34																										
35	Long-Term Debt Outstanding:																									
36																										
37	c. Long-Term Debt (Principal only) Acct																									
38	Outstanding:..... 511 898,900																									
39																										
40																										
41	E. Material Impact on Financial Position																									
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																									
43	Attach sheets as needed explaining each item checked.																									
44																										
45	Pending Litigation																									
46	Material Decrease in EAV																									
47	Material Increase/Decrease in Enrollment																									
48	Adverse Arbitration Ruling																									
49	Passage of Referendum																									
50	Taxes Filed Under Protest																									
51	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																									
52	Other Ongoing Concerns (Describe & Itemize)																									
53																										
54	<i>Comments:</i>																									
55																										
56																										
57																										
58																										
59																										
60																										
61																										
62																										
63																										
64																										
65																										
66																										

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹	120	1,882,230	175,406		21,415	110,867	31,730	817,944	100,840	93,227
5	Investments	130	270,700								
6	Taxer Receivable	140									
7	Interfund Receivables	150									
8	Intergovernmental Accounts Receivable	160									
9	Other Receivables	170									
10	Inventory	180									
11	Prepaid Items	190									
12	Other Current Assets (Describe & Itemize)				0	21,415	110,867	31,730	817,944		
13	Total Current Assets		2,152,930	175,406	0	21,415	110,867	31,730	817,944	100,840	93,227
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430			1,809						
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	1,809	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714					110,867	31,730			
39	Unreserved Fund Balance	730	2,152,930	175,406	(1,809)	21,415			817,944	100,840	93,227
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		2,152,930	175,406	0	21,415	110,867	31,730	817,944	100,840	93,227
42											
43	ASSETS / LIABILITIES For Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	35,279								
46	Total Student Activity Current Assets For Student Activity Funds		35,279								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	35,279								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		35,279								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		2,188,209	175,406	0	21,415	110,867	31,730	817,944	100,840	93,227
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds				1,809						
56	Total Current Liabilities District with Student Activity Funds		0	0	1,809	0	0	0	0	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	35,279	0	0	0	110,867	31,730	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,152,930	175,406	(1,809)	21,415	0	0	817,944	100,840	93,227
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,188,209	175,406	0	21,415	110,867	31,730	817,944	100,840	93,227

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1										
2										
3										
4	1000	1,240,026	191,796	121,394	52,140	42,993	0	15,868	142,782	13,318
5	2000	0	0	0	0	0	0	0	0	0
6	3000	1,061,965	0	0	65,776	0	0	0	0	0
7	4000	570,588	0	0	0	0	0	0	0	0
8		2,872,579	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318
9		462,031								
10		3,334,610	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318
11										
12	1000	1,115,368				16,007			71,972	
13	2000	505,239	246,459		128,174	24,616	0		81,599	0
14	3000	0	0	0	0	0	0	0	0	0
15	4000	612,826	0	0	0	0	0	0	0	0
16	5000	0	0	154,699	0	0	0	0	0	0
17		2,233,433	246,459	154,699	128,174	40,623	0		153,571	0
18	4180	462,031	0	0	0	0	0	0	0	0
19		2,695,464	246,459	154,699	128,174	40,623	0		153,571	0
20		639,146	(54,663)	(33,305)	(10,258)	2,370	0	15,868	(10,789)	13,318
21										
22										
23										
24										
25	7110									
26	7120									
27	7130									
28	7140									
29	7150									
30	7160									
31	7170									
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (6100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
76	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		639,146	(54,663)	(33,305)	(10,258)	2,370	0	15,868	(10,789)	13,318
78	Fund Balances without Student Activity Funds - July 1, 2022		1,513,784	230,069	31,496	31,673	108,497	31,730	802,076	111,629	79,909
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances without Student Activity Funds - June 30, 2023		2,152,930	175,406	(1,809)	21,415	110,867	31,730	817,944	100,840	93,227
81	Student Activity Fund Balance - July 1, 2022		28,317								
82	RECEIPTS/REVENUES - Student Activity Funds										
83	Total Student Activity Direct Receipts/Revenues	1799	54,392								
84	DISBURSEMENTS/EXPENDITURES - Students Activity Funds										
85	Total Student Activity Disbursements/Expenditures	1999	47,430								
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,962								
87	Student Activity Fund Balance - June 30, 2023		35,279								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	1,294,418	191,796	121,394	52,140	42,993	0	15,868	142,782	13,318
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	1,061,965	0	0	65,776	0	0	0	0	0
97	FEDERAL SOURCES	4000	570,588	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		2,926,971	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318
99	Receipts/Revenues for "On Behalf" Payments ²	3998	462,031	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		3,389,002	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	1,162,798				16,007			71,972	
103	Support Services	2000	505,239	246,459		128,174	24,616	0		81,599	0
104	Community Services	3000	0	0	0	0	0	0	0	0	0
105	Payments to Other Districts & Governmental Units	4000	612,826	0	0	0	0	0	0	0	0
106	Debt Service	5000	0	0	154,699	0	0	0	0	0	0
107	Total Direct Disbursements/Expenditures		2,280,863	246,459	154,699	128,174	40,623	0	0	153,571	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	462,031	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		2,742,894	246,459	154,699	128,174	40,623	0	0	153,571	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		646,108	(54,663)	(33,305)	(10,258)	2,370	0	15,868	(10,789)	13,318
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,188,209	175,406	(1,809)	21,415	110,867	31,730	817,944	100,840	93,227

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3											
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
6	Designated Purposes Levies (1110-1120) 7		691,375	128,029	121,113	51,212	28,992		12,802	141,847	12,803
7	Leading Purposes Levy 8	1130	12,803								
8	Special Education Purposes Levy	1140	10,742								
9	FICA/Medicare Only Purposes Levies	1150									
10	Area Vocational Construction Purposes Levy	1160									
11	Summer School Purposes Levy	1170									
12	Other Tax Levies (Describe & Itemize)	1190	714,420	128,029	121,113	51,212	28,992	0	12,802	141,847	12,803
13	Total Ad Valorem Taxes Levied By District		714,420	128,029	121,113	51,212	28,992	0	12,802	141,847	12,803
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210									
16	Payments from Local Housing Authorities	1220									
17	Corporate Personal Property Replacement Taxes 9	1230	353,702	27,510		11,790					
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	353,702	27,510	0	11,790			0	0	0
19	Total Payments in Lieu of Taxes		353,702	27,510	0	11,790			0	0	0
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311	5,250								
22	Regular - Tuition from Other Districts (In State)	1312									
23	Regular - Tuition from Other Sources (In State)	1313									
24	Regular - Tuition from Other Sources (Out of State)	1314									
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
26	Summer Sch - Tuition from Other Districts (In State)	1322									
27	Summer Sch - Tuition from Other Sources (In State)	1323									
28	Summer Sch - Tuition from Other Sources (Out of State)	1324									
29	CTE - Tuition from Pupils or Parents (In State)	1331									
30	CTE - Tuition from Other Districts (In State)	1332									
31	CTE - Tuition from Other Sources (In State)	1333									
32	CTE - Tuition from Other Sources (Out of State)	1334									
33	Special Ed - Tuition from Pupils or Parents (In State)	1341									
34	Special Ed - Tuition from Other Districts (In State)	1342									
35	Special Ed - Tuition from Other Sources (In State)	1343									
36	Special Ed - Tuition from Other Sources (Out of State)	1344									
37	Adult - Tuition from Pupils or Parents (In State)	1351									
38	Adult - Tuition from Other Districts (In State)	1352									
39	Adult - Tuition from Other Sources (In State)	1353									
40	Adult - Tuition from Other Sources (Out of State)	1354									
41	Total Tuition		5,250								
42	TRANSPORTATION FEES	1400									
43	Regular - Transp Fees from Pupils or Parents (In State)	1411									
44	Regular - Transp Fees from Other Districts (In State)	1412									
45	Regular - Transp Fees from Other Sources (In State)	1413									
46	Regular - Transp Fees from Other Sources (Out of State)	1414									
47	Summer Sch - Transp Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	51,222	898	281	928	2,211		3,066	935	515
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		51,222	898	281	928	2,211	0	3,066	935	515
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	13,539								
70	Sales to Pupils - Breakfast	1612	150								
71	Sales to Pupils - A la Carte	1613	48								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	486								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		14,223								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	16,789								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	640								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	54,392								
83	Total District/School Activity Income (without Student Activity Funds)		11,429	0							
84	Total District/School Activity Income (with Student Activity Funds)		71,821								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	8,700								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		8,700								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		50							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	3								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	74,897	35,309							
107	Sale of Vocational Projects	1992	180								
108	Other Local Revenues (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999									
110	Total Other Revenue from Local Sources		75,080	35,359	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	1,240,026	191,796	121,394	52,140	42,993	0	15,868	142,782	13,518
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	1,294,418								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 16-8.15)	3001	1,026,635			5,000					
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,026,635	0	0	5,000	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	27,463								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	7,596								
131	Special Education - Orphanage - Summer/Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		35,059	0							
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WCEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BIILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	271								
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				33,054					
155	Transportation - Special Education	3510				27,722					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0	0	60,776	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Traut Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999									
171	Total Restricted Grants-in-Aid		35,330	0	0	60,776	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,061,965	0	0	65,776	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4044-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1											
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184											
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	19,718								
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		19,718	0	0	0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	59,497								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	15,545								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	75,042				0				
200	Total Food Service		134,584				0				
201	TITLE I										
202	Title I - Low Income	4300	59,678								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		59,678	0	0	0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants-Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0	0	0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	7,912								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	72,235								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		80,147	0	0	0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0	0	0	0				

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4850									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-for-Service Program	4992									
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	0	0	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		570,588	191,796	121,394	117,916	42,993	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		2,872,579	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		2,926,971	191,796	121,394	117,916	42,993	0	15,868	142,782	13,318

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

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000									789,366	657,077
5	Regular Programs	1100	498,924	123,038	62,321	89,105	15,978				0	
6	Tuition Payment to Charter Schools	1115										
7	Pre-K Programs	1125	23,742	7,270		8,397	3,200				42,609	47,709
8	Special Education Programs (Functions 1200-1220)	1200	56,919	12,765		961					70,645	81,613
9	Special Education Programs Pre-K	1225	39,583	12,542	7,279	1,073					60,477	89,650
10	Remedial and Supplemental Programs K-12	1250	58,151	19,727	8,000	13,855					99,733	90,930
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	23,293	2,215	6,363	15,927		2,064			49,862	68,718
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700				1,230					1,230	1,231
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900			1,276	170					1,446	1,470
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999									0	
34	Total Instruction¹⁰ (without Student Activity Funds)	1000	700,612	177,557	85,239	130,718	19,178	47,430			47,430	1,038,398
35	Total Instruction¹⁰ (with Student Activity Funds)	1000	700,612	177,557	85,239	130,718	19,178	49,494			1,162,798	1,038,398
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110									0	
39	Guidance Services	2120									0	
40	Health Services	2130									0	
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	63,860	15,096		88		60			79,104	85,547
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	63,860	15,096	0	88	0	60			79,104	85,547
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			17,957	782					18,739	47,974
47	Educational Media Services	2220					3,222				3,222	3,849
48	Assessment & Testing	2230			324	6,742					7,066	7,324
49	Total Support Services - Instructional Staff	2200	0	0	18,281	7,524	3,222	0			29,027	59,147
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	900		33,398	274					34,572	48,386
52	Executive Administration Services	2320	47,343	400							47,743	55,697
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361									0	
55	Total Support Services - General Administration	2300	48,243	0	33,798	274	0	0			82,315	104,083
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
57	Office of the Principal Services	2410	84,209	23,820	280	2,710		1,170			112,189	138,680
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	84,209	23,820	280	2,710	0	1,170	0	0	112,189	138,680
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	44,399	7,174	650	455		5,650			58,328	61,661
63	Operation & Maintenance of Plant Services	2540	25,773	7,174	3,102			370			40,419	61,955
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	40,919	14,540	136	47,811		195			103,601	109,161
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	115,091	28,888	3,888	48,266	0	6,215	0	0	202,348	232,787
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2650									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900				256					256	230,578
76	Total Support Services	2000	311,403	67,804	56,247	59,118	3,222	7,445	0	0	505,239	850,822
77	COMMUNITY SERVICES (ED)	3000									0	100
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			476,430						476,430	455,000
81	Payments for Special Education Programs	4120			113,541						113,541	100,000
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140			361						361	840
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4100			590,332		0				590,332	555,840
87	Payments for Regular Programs - Tuition	4210									0	20,000
88	Payments for Special Education Programs - Tuition	4220					21,958				21,958	
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt. Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						21,958			21,958	20,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt. Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			536						536	536
104	Total Payments to Other Govt Units	4000			590,868			21,958			612,826	576,376
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		1,012,015	245,361	732,354	189,836	22,400	31,467	0	0	2,233,433	2,465,696
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		1,012,015	245,361	732,354	189,836	22,400	78,897	0	0	2,280,863	2,465,696
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										639,146	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										646,108	
120												
121												
122	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
123	SUPPORT SERVICES - O&M	2000										
124	SUPPORT SERVICES - PUPILS	2100										
125	Other Support Services - Pupils (Func. 2190 Describe & Itemize)										0	
126	SUPPORT SERVICES - BUSINESS	2510										
127	Direction of Business Support Services	2530			1,879	4,920	1,875				8,674	7,000
128	Facilities Acquisition & Construction Services	2540			66,324	33,665	137,098	698			237,785	244,670
129	Operation & Maintenance of Plant Services	2550										
130	Pupil Transportation Services	2560										
131	Food Services	2500			68,203	38,585	138,973	698	0	0	246,459	251,670
132	Total Support Services - Business	2900										
133	Other Support Services (Describe & Itemize)	2000			68,203	38,585	138,973	698	0	0	246,459	251,670
134	Total Support Services	3000										
135	COMMUNITY SERVICES (O&M)	4000										
136	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
137	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
138	Payments for Regular Programs	4110										
139	Payments for Special Education Programs	4120										
140	Payments for CTE Programs	4140										
141	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
142	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
143	Payments to Other Govt. Units (Out of State)	4400			0						0	0
144	Total Payments to Other Govt Units	4000						0			0	0
145	DEBT SERVICES (O&M)	5000										
146	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
147	Tax Anticipation Warrants	5110										
148	Tax Anticipation Notes	5120										
149	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
150	State Aid Anticipation Certificates	5140										
151	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
152	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
153	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200										
154	Total Debt Services	5000						0			0	0
155	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
156	Total Direct Disbursements/Expenditures		0	0	68,203	38,585	138,973	698	0	0	246,459	251,670
	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(54,663)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employees Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
157												
158												
159	30 - DEBT SERVICES (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
161	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											0
162	Payments for Regular Programs	4110										0
163	Payments for Special Education Programs	4120										0
164	Other Payments to In-State Govt Units (Describe & Itemize)	4190										0
165	Total Payments to Other Districts & Govt Units (In-State)	4000						0				0
166	DEBT SERVICES (DS)	5000										
167	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
168	Tax Anticipation Warrants	5110										0
169	Tax Anticipation Notes	5120										0
170	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
171	State Aid Anticipation Certificates	5140										135,000
172	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
173	Total Debt Services - Interest On Short-Term Debt	5100						0				135,000
174	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
175	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
176	(Lease/Purchase Principal Retired) 11	5300						57,999			57,999	
177	DEBT SERVICES - OTHER (Describe & Itemize)	5400										96,300
178	Total Debt Services	5000			0			400			400	
179	PROVISION FOR CONTINGENCIES (DS)	6000										
180	Total Disbursements/Expenditures				0			154,699			154,699	135,000
181	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
182	40 - TRANSPORTATION FUND (TR)											
183	SUPPORT SERVICES (TR)											
184	SUPPORT SERVICES - PUPILS	2100										0
185	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
186	SUPPORT SERVICES - BUSINESS	2550										
187	Pupil Transportation Services	2900	57,473		53,218	16,829		654			128,174	134,625
188	Other Support Services (Describe & Itemize)	2000	57,473	0	53,218	16,829	0	654			128,174	134,625
189	Total Support Services	3000										
190	COMMUNITY SERVICES (TR)	4000										
191	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
192	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
193	Payments for Regular Programs	4110										0
194	Payments for Special Education Programs	4120										0
195	Payments for Adult/Continuing Education Programs	4130										0
196	Payments for CTE Programs	4140										0
197	Payments for Community College Programs	4170										0
198	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
199	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
200	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
201	Total Payments to Other Govt Units	4000			0			0			0	0
202	DEBT SERVICES (TR)	5000										
203	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
204	Tax Anticipation Warrants	5110										0
205	Tax Anticipation Notes	5120										0
206	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
207	State Aid Anticipation Certificates	5140										0
208	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/Expenditures		57,473	0	53,218	16,829	0	654			128,174	134,625
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,258)	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		7,748							7,748	7,010
220	Pre-K Programs	1125		2,807							2,807	3,204
221	Special Education Programs (Functions 1200-1220)	1200		2,721							2,721	3,009
222	Special Education Programs - Pre-K	1225		531							531	538
223	Remedial and Supplemental Programs - K-12	1250		842							842	843
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		1,358							1,358	1,581
228	Summer School Programs	1600									0	0
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800									0	0
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		16,007							16,007	16,185
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	0
237	Guidance Services	2120									0	0
238	Health Services	2130									0	0
239	Psychological Services	2140									0	0
240	Speech Pathology & Audiology Services	2150		924							924	926
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		924							924	926
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	0
245	Educational Media Services	2220									0	0
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	0
250	Executive Administration Services	2320		808							808	784
251	Special Area Administration Services	2330									0	0
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		808							808	784
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		4,082							4,082	4,444
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		4,082							4,082	4,444
259	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries (100)	Employee Benefits (200)	Purchased Services (300)	Supplies & Materials (400)	Capital Outlay (500)	Other Objects (600)	Non-Capitalized Equipment (700)	Termination Benefits (800)	Total (900)	Budget
1												
2												
260	Direction of Business Support Services	2510									0	0
261	Fiscal Services	2520		5,441							5,441	5,991
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		4,162							4,162	4,877
264	Pupil Transportation Services	2550		4,397							4,397	4,303
265	Food Services	2560		4,802							4,802	5,596
266	Internal Services	2570									0	0
267	Total Support Services - Business	2500		18,802							18,802	20,767
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660									0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		24,616							24,616	26,921
277	COMMUNITY SERVICES (MR/SS)	3000									0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0	0
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (IMR/SS)	5000									0	0
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT										0	0
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0	0
292	Total Disbursements/Expenditures			40,623							40,623	43,106
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										2,370	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	0
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000		0							0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000		0							0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/Expenditures			0							0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	0
311												
312	70 - WORKING CASH (WC)											
313												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1												
2												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	52,952								52,952	52,952
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125	1,787								1,787	5,229
319	Special Education Programs (Functions 1200 - 1220)	1200	10,174								10,174	6,731
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500	7,059								7,059	7,059
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction*	1000	71,972	0	0	0	0	0	0	0	71,972	71,971
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			30,698	995					31,693	32,000
361	Executive Administration Services	2320	8,355								8,355	8,355
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365									0	0
365	Total Support Services - General Administration	2300	8,355	0	30,698	995	0	0	0	0	40,048	40,355
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	19,229								19,229	19,229
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
369	Total Support Services - School Administration	2400	19,229	0	0	0	0	0	0	0	19,229	19,229
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	3,342								3,342	3,342
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	15,600								15,600	15,600
375	Pupil Transportation Services	2550									0	
376	Food Services	2560	3,380								3,380	3,380
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	22,322	0	0	0	0	0	0	0	22,322	22,322
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	0
387	Total Support Services	2000	49,906	0	30,698	995	0	0	0	0	81,599	81,906
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)	4110									0	
391	Payments for Regular Programs	4120									0	
392	Payments for Special Education Programs	4130									0	
393	Payments for Adult/Continuing Education Programs	4140									0	
394	Payments for CTE Programs	4170									0	
395	Payments for Community College Programs	4190									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4100			0						0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4210									0	0
398	Payments for Regular Programs - Tuition	4220									0	
399	Payments for Special Education Programs - Tuition	4230									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4240									0	
401	Payments for CTE Programs - Tuition	4270									0	
402	Payments for Community College Programs - Tuition	4280									0	
403	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	0
404	Total Payments to Other Dist & Govt Units - Tuition (In State)	4310									0	0
405	Payments for Regular Programs - Transfers	4320									0	
406	Payments for Special Education Programs - Transfers	4330									0	
407	Payments for Adult/Continuing Ed Programs - Transfers	4340									0	
408	Payments for CTE Programs - Transfers	4370									0	
409	Payments for Community College Programs - Transfers	4380									0	
410	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0						0	0
411	Total Payments to Other Dist & Govt Units - Transfers (In State)	4400									0	0
412	Payments to Other Dist & Govt Units (Out of State)	5000									0	0
413	DEBT SERVICES (TF)											
414	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
415	Tax Anticipation Warrants	5110									0	0
416	Tax Anticipation Notes	5120									0	0
417	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
418	State Aid Anticipation Certificates	5140									0	0
419	Other Interest or Short-Term Debt	5150									0	0
420	Total Debt Services - Interest on Short-Term Debt	5100									0	0
421	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
422	Tax Anticipation Warrants											
423	Tax Anticipation Notes											
424	Corporate Personal Prop. Repl. Tax Anticipation Notes											
425	State Aid Anticipation Certificates											
426	Other Interest or Short-Term Debt											
427	Total Debt Services - Interest on Short-Term Debt											
428	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
429	Tax Anticipation Warrants											
430	Tax Anticipation Notes											
431	Corporate Personal Prop. Repl. Tax Anticipation Notes											
432	State Aid Anticipation Certificates											
433	Other Interest or Short-Term Debt											
434	Total Debt Services - Interest on Short-Term Debt											
435	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
436	Tax Anticipation Warrants											
437	Tax Anticipation Notes											
438	Corporate Personal Prop. Repl. Tax Anticipation Notes											
439	State Aid Anticipation Certificates											
440	Other Interest or Short-Term Debt											
441	Total Debt Services - Interest on Short-Term Debt											
442	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
443	Tax Anticipation Warrants											
444	Tax Anticipation Notes											
445	Corporate Personal Prop. Repl. Tax Anticipation Notes											
446	State Aid Anticipation Certificates											
447	Other Interest or Short-Term Debt											
448	Total Debt Services - Interest on Short-Term Debt											
449	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
450	Tax Anticipation Warrants											
451	Tax Anticipation Notes											
452	Corporate Personal Prop. Repl. Tax Anticipation Notes											
453	State Aid Anticipation Certificates											
454	Other Interest or Short-Term Debt											
455	Total Debt Services - Interest on Short-Term Debt											
456	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
457	Tax Anticipation Warrants											
458	Tax Anticipation Notes											
459	Corporate Personal Prop. Repl. Tax Anticipation Notes											
460	State Aid Anticipation Certificates											
461	Other Interest or Short-Term Debt											
462	Total Debt Services - Interest on Short-Term Debt											
463	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
464	Tax Anticipation Warrants											
465	Tax Anticipation Notes											
466	Corporate Personal Prop. Repl. Tax Anticipation Notes											
467	State Aid Anticipation Certificates											
468	Other Interest or Short-Term Debt											
469	Total Debt Services - Interest on Short-Term Debt											
470	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
471	Tax Anticipation Warrants											
472	Tax Anticipation Notes											
473	Corporate Personal Prop. Repl. Tax Anticipation Notes											
474	State Aid Anticipation Certificates											
475	Other Interest or Short-Term Debt											
476	Total Debt Services - Interest on Short-Term Debt											
477	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
478	Tax Anticipation Warrants											
479	Tax Anticipation Notes											
480	Corporate Personal Prop. Repl. Tax Anticipation Notes											
481	State Aid Anticipation Certificates											
482	Other Interest or Short-Term Debt											
483	Total Debt Services - Interest on Short-Term Debt											
484	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
485	Tax Anticipation Warrants											
486	Tax Anticipation Notes											
487	Corporate Personal Prop. Repl. Tax Anticipation Notes											
488	State Aid Anticipation Certificates											
489	Other Interest or Short-Term Debt											
490	Total Debt Services - Interest on Short-Term Debt											
491	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
492	Tax Anticipation Warrants											
493	Tax Anticipation Notes											
494	Corporate Personal Prop. Repl. Tax Anticipation Notes											
495	State Aid Anticipation Certificates											
496	Other Interest or Short-Term Debt											
497	Total Debt Services - Interest on Short-Term Debt											
498	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
499	Tax Anticipation Warrants											
500	Tax Anticipation Notes											
501	Corporate Personal Prop. Repl. Tax Anticipation Notes		</									

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employees Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		121,878	0	30,698	995	0	0	0	0	153,571	153,877
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,789)	
90	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
432	SUPPORT SERVICES (FP&S)	2000										
433	SUPPORT SERVICES - BUSINESS											
434	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540									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
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000									0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										13,318	0

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	691,375		691,375	736,880	736,880
5	Operations & Maintenance	128,029		128,029	136,462	136,462
6	Debt Services **	121,113		121,113	122,036	122,036
7	Transportation	51,212		51,212	54,586	54,586
8	Municipal Retirement	28,992		28,992	13,649	13,649
9	Capital Improvements	0		0	0	0
10	Working Cash	12,802		12,802	13,649	13,649
11	Tort Immunity	141,847		141,847	145,466	145,466
12	Fire Prevention & Safety	12,803		12,803	13,649	13,649
13	Leasing Levy	12,803		12,803	13,649	13,649
14	Special Education	10,242		10,242	10,919	10,919
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	0		0	13,649	13,649
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	1,211,218	0	1,211,218	1,274,594	1,274,594
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
	SCHEDULE OF SHORT-TERM DEBT									
1	Description (Enter Whole Dollars)	Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
3	Total CPRT Notes									
4	5. TAX ANTICIPATION WARRANTS (TAW)									
5	Educational Fund									
6	Operations & Maintenance Fund									
7	Debt Services - Construction									
8	Debt Services - Working Cash									
9	Debt Services - Refunding Bonds									
10	Transportation Fund									
11	Municipal Retirement/Social Security Fund									
12	Fire Prevention & Safety Fund									
13	Other - (Describe & Itemize)									
14	Total TAWs	0	0	0	0	0				
15	16. TAX ANTICIPATION NOTES (TAN)									
16	Educational Fund									
17	Operations & Maintenance Fund									
18	Fire Prevention & Safety Fund									
19	Other - (Describe & Itemize)									
20	Total TANs	0	0	0	0	0				
21	22. TEACHERS/EMPLOYEES' ORDERS (T/EO)									
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)									
23	24. General State Aid/Evidence-Based Funding Anticipation Certificates									
24	Total (All Funds)									
25	26. OTHER SHORT-TERM BORROWING									
26	Total Other Short-Term Borrowing (Describe & Itemize)									
27										
28										
29										
30	Part A: GASB 87 Leases Only									
31										
32										
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										
44										
45	Part B: Other Long-Term Debt									
46	Identification or Name of Issue									
47	2013 Life Safety Bond	05/01/13	40,000	4	40,000	40,000				
48	2020 Working Cash Bond - Series A	06/20/20	560,100	1	367,000	270,700				
49	2020 Working Cash Bond - Series B	06/20/20	588,200	1	588,200	588,200				
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65			1,188,300		995,200	0	0	96,300	896,900	807,509
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds				7. Other					
68	2. Funding Bonds				8. Other					
69	3. Refunding Bonds				9. Other					
70	4. Fire Prevent, Safety, Environmental and Energy Bonds				10. Other					
71	5. Tort Judgment Bonds				11. Other					
72	6. Building Bonds				12. Other					

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)									
2	Account No									
3	Cash Basis Fund Balance as of July 1, 2022									
4	RECEIPTS:									
5	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	141,847	10,242						
6	Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	935							
7	Drivers' Education Fees	10-1970								
8	School Facility Occupation Tax Proceeds	30 or 60-1983								
9	Driver Education	10 or 20-3370								
10	Other Receipts (Describe & Itemize)	--	0							
11	Sale of Bonds	10, 20, 40 or 60-7200								
12	Total Receipts		142,782	10,242	0	0	0	0	0	0
13	DISBURSEMENTS:									
14	Instruction	10 or 50-1000								
15	Facilities Acquisition & Construction Services	20 or 60-2530								
16	Tort Immunity Services	80	153,571							
17	DEBT SERVICE									
18	Debt Services - Interest on Long-Term Debt	30-5200								
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300								
20	Debt Services Other (Describe & Itemize)	30-5400								0
21	Total Debt Services									
22	Other Disbursements (Describe & Itemize)	--								
23	Total Disbursements		153,571	0	0	0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2023		(10,789)	10,242	0	0	0	0	0	0
25	Reserved Cash Balance	71.4								
26	Unreserved Cash Balance	730	(10,789)	10,242	0	0	0	0	0	0
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28										
29										
30	Yes	No	X	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? if yes, list in the aggregate the following:						
31			Total Claims Payments:	153,571						
32			Total Reserve Remaining:	(10,789)						
34	<i>In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.</i>									
35	Expenditures:									
36	Workers' Compensation Act and/or Workers' Occupational Disease Act		0							
37	Unemployment Insurance Act		0							
38	Insurance (Regular or Self-Insurance)		22,778							
39	Risk Management and Claims Service		0							
40	Judgments/Settlements		0							
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction		130,793							
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)		0							
43	Legal Services		0							
44	Principal and Interest on Tort Bonds		0							
45	Other-Explain on Itemization 44 tab		0							
46	Total		0							
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0									
48	OK									
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
50	55 ILCS 5/5-1006.7									

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

A	B	C	D	E	F	G	H	I	J	K	L		
CARES, CRRSA, and ARP SCHEDULE - FY 2023													
Please read schedule instructions before completing.													
				<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No							
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?													
If the answer to the above question is "YES", this schedule must be completed.													
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.													
Part 1: CARES, CRRSA, and ARP REVENUE													
Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.													
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
11	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)												0
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)												0
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)												0
14	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)												0
15	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)												0
16	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)												0
17	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)												0
18	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)												0
19	Total Revenue Section A			0			0						0
Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.													
20	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
21	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)												0
22	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)			42,017									42,017
23	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)												0
24	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)												0
25	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)			268,952									268,952
26	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)												0

Click below for schedule instructions.
SCHEDULE INSTRUCTIONS

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Child Nutrition (ARP) [FRIS SUBPROGRAM CODE: BT, SC]	4210										0
32	ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, IS, CE]	4998	11,383									11,383
33	ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HI]	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) [FRIS PROGRAM CODE: BG, FS, AS, SW]	4998										0
35	Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
36	Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
37	Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		322,352	0		0	0	0			0	322,352

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	322,352	0	0	0	0	0	0	0	0	322,352
42	Total Other Federal Revenue from Revenue Tab	4998	322,352	0	0	0	0	0	0	0	0	322,352
43	Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
44	Error must be corrected before submitting to ISBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

FUNCTION	DISBURSEMENTS										(900) Total Expenditures	
	(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			
53 1. List the total expenditures for the Functions 1000 and 2000 below												0
54 INSTRUCTION Total Expenditures												0
55 SUPPORT SERVICES Total Expenditures												0
57 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												0
58 Facilities Acquisition and Construction Services (Total)												0
59 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)												0
60 FOOD SERVICES (Total)												0
62 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												0
63 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)												0
64 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)												0
65 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)												0
66 Expenditure Section B:												0
67												0

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

Line Item	A FUNCTION	B FUNCTION	C	D (100) Salaries	E (200) Employee Benefits	F (300) Purchased Services	G (400) Supplies & Materials	H (500) Capital Outlay	I (600) Other	J (700) Non-Capitalized Equipment	K (800) Termination Benefits	L (900) Total Expenditures
68	ESSER II EXPENDITURES (CRRSA)											
69	FUNCTION											
70	1. List the total expenditures for the Functions 1000 and 2000 below											
71	INSTRUCTION Total Expenditures	1000										
72	SUPPORT SERVICES Total Expenditures	2000										
73				12,000	1,441	576	28,000					42,017
74												0
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0
79												0
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86	FUNCTION											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										
89	SUPPORT SERVICES Total Expenditures	2000										
90												
91												
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												0
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)											
104	FUNCTION											
105	1. List the total expenditures for the Functions 1000 and 2000 below											
106												

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
111	Facilities Acquisition and Construction Services (Total)	2530										0
112	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
113	FOOD SERVICES (Total)	2560										0
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)					0	0	0				0
Expenditure Section E:												
120	ESSER III EXPENDITURES (ARP)											
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000										123,555
124	SUPPORT SERVICES Total Expenditures	2000										9,899
125	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
126	Facilities Acquisition and Construction Services (Total)	2530										0
127	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										135,498
128	FOOD SERVICES (Total)	2560										0
129	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
130	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
131	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
132	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)					0	0	0				0
Expenditure Section F:												
133	CRRSA Child Nutrition (CRRSA)											
134	FUNCTION											
135	1. List the total expenditures for the Functions 1000 and 2000 below											
136	INSTRUCTION Total Expenditures	1000										0

DISBURSEMENTS

DISBURSEMENTS

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these 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
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
156	Expenditure Section G:											
157												
158	ARP Child Nutrition (ARP)											
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560										0
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
174	Expenditure Section H:											
175												
176	ARP IDEA (ARP)											
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										0
182												

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology Functions								0		0
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)											
266	FUNCTION											
267	1. List the total expenditures for the Functions 1000 and 2000 below											
268	INSTRUCTION Total Expenditures	1000										0
269	SUPPORT SERVICES Total Expenditures	2000										0
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
275	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
277	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology Functions								0		0
278	Expenditure Section N:											
279	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
280	FUNCTION											
281	INSTRUCTION	1000		18,883	9,377	75,250	0	0	0	0		165,572
282	SUPPORT SERVICES	2000		0	9,899	0	0	0	0	0		9,899
283	Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	0	0	0		0
284	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	39,724	54,167	41,607	0	0	0		135,498
285	FOOD SERVICES (Total)	2560		0	0	0	0	0	0	0		0
286	TOTAL EXPENDITURES											
287	Functions 1000 & 2000 total 175,471											
288	Expenditure Section O:											
289	TOTAL TECHNOLOGY											
290	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)			
291	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures			
292	62,062	18,883	9,377	75,250	0	0	0	0	0	0	0	165,572
293	0	0	9,899	0	0	0	0	0	0	0	0	9,899
294	0	0	0	0	0	0	0	0	0	0	0	0
295	0	0	39,724	54,167	41,607	0	0	0	0	0	0	135,498
296	0	0	0	0	0	0	0	0	0	0	0	0
297	DISBURSEMENTS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
	FUNCTION											
	TOTAL TECHNOLOGY-RELATED SUPPLIES; PURCHASE SERVICES; EQUIPMENT (Total TECHNOLOGY Expenditures)											Total Expenditures
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	
298												
299						0	0	0		0		0
300												0

	A	B	C	D	E	F	G	H	I	J	K	L
	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	6,010			6,010						6,010
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	768,429	138,973		907,402	50	287,767	18,148		305,915	601,487
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	880,854	22,400		903,254	20	575,431	39,193		614,624	288,630
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	4,286			4,286	10	4,286	0		4,286	0
12	5 Yr Schedule	252	147,993			147,993	5	117,794	8,534		126,328	21,665
13	3 Yr Schedule	253	76,606			76,606	3	76,419	187		76,606	0
14	Construction in Progress	260				0	--					0
15	Total Capital Assets	200	1,884,178	161,373	0	2,045,551		1,061,697	66,062	0	1,127,759	917,792
16	Non-Capitalized Equipment	700				0	10		66,062			
17	Allowable Depreciation											
18												

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	2,233,433		
9	O&M	Expenditures 16-24, L155		Total Expenditures		246,459		
10	DS	Expenditures 16-24, L178		Total Expenditures		154,699		
11	TR	Expenditures 16-24, L214		Total Expenditures		128,174		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		40,623		
13	TORT	Expenditures 16-24, L422		Total Expenditures		153,571		
14				Total Expenditures	\$	2,956,959		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		39,409		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		60,477		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		0		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		612,826		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		22,400		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		138,973		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		96,300		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		2,807		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		531		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		1,787		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 975,510
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			1,981,449
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			131.50
99					Estimated OEPP (Line 97 divided by Line 98)			\$ 15,068.05
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		14,223		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		17,429		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		8,700		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		50		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		110,206		
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		35,059		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		271		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		60,776		
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,I	3999	Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		19,718		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		75,042		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		59,678		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		72,235		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		3,310		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		0		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		10,341		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		322,352		
		Federal Stimulus Revenue		CARES CRRSA ARP Schedule				
				Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
192						0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	\$	46,838		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	856,228		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		1,125,221		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		66,062		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		1,191,283		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		131.50		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		9,059.19	#	
202								#
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)			47,811			
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65)</i> *Only include food costs.						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program	Direct Costs	Indirect Costs	Unrestricted Program	Direct Costs
18		1000		1,184,169			1,184,169
19	Instruction						
20	Support Services:						
21	Pupil	2100		80,028			80,028
22	Instructional Staff	2200		25,805			25,805
23	General Admin.	2300		123,171			123,171
24	School Admin	2400		135,500			135,500
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0		0	0
27	Fiscal Services	2520	67,111	0	67,111		0
28	Oper. & Maint. Plant Services	2540		160,868	160,868		0
29	Pupil Transportation	2550		132,571			132,571
30	Food Services	2560		63,972			63,972
31	Internal Services	2570	0	0		0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610		0			0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0
35	Information Services	2630		0			0
36	Staff Services	2640	0	0		0	0
37	Data Processing Services	2660	0	0		0	0
38	Other:						
39	Community Services	2900		256			256
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	3000		0			0
41	Total		67,111	1,906,340	227,979	1,745,472	
42			Restricted Rate			Unrestricted Rate	
43			Total Indirect Costs:	67,111		Total Indirect Costs:	227,979
44			Total Direct Costs:	1,906,340		Total Direct Costs:	1,745,472
45							= 13.06%
46							

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Potomac CUSD 10					
7	54-092-0100-26_AFR22 Potomac CUSD 10					
8		<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Check box if this schedule is not applicable..... <input type="checkbox"/> → Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10	Service or Function (Check all that apply)					
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X	X	X	X	Vermillion Association of Special Education
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives	X	X	X	X	Vermillion Vocational Educational Delivery System
32	All Other Joint/Cooperative Agreements	X	X	X	X	Potomac-Armstrong Sports Cooperative
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: Potomac CUSD 10
 RCDD Number: 54092010026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024		
		Educational Fund (10)	Operations & Maintenance Fund (20)	Total (80)	Educational Fund (10)	Operations & Maintenance Fund (20)	Total (80)
1. Executive Administration Services	2320	47,743	0	47,743	57,500	0	57,500
2. Special Area Administration Services	2330	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		47,743	0	47,743	57,500	0	57,500
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)							2%

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]
 Signature of Superintendent
 JIM OWENS
 Contact Name (for questions)

11-20-2023
 Date
 217-987-6155
 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. Pg 10 - Acct 4998 - Other Restricted Revenues from Federal Sources
Col 10 - Educational
CARES - \$322,352
2. Pg 17 - Acct 2900 - Other Support Services
Section 75 - Educational - Supplies and Materials
Homeless Supplies and Materials - \$256
3. Pg 19 - Debt Services
Section 175 - Debt Services - Other
Service Charge - \$400
4. Audit Check Line 62
Unknown Error - Criteria is met
C38+C39= \$2,152,930
C81= \$2,152,930