MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

HOTTENROTT & ASSOCIATES, LLC CERTIFIED PUBLIC ACCOUNTANTS BELLEVILLE, ILLINOIS

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

School District Joint Agreement

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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

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(See instructions on instre of this page.)	X		II Teconingui III	
School District Joint Agreement Number: 56099114002		Name of Auditing Firm: Hottenrott & Associates, LLC	TLC	And the second of the second s
County Name.		Name of Audit Manager: Robin Yockey	deletine a company of the company of	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):  Manhattan SD 114	ulate): School District Lookup Tool School District Directory	Address.	and the same of the same and th	the state of the s
Address:	Filing Status:	City.	State	Zip Code
25632 S. Gougar Road	Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	Belleville	<b>-</b>	62220
City.	<u>auditor use only</u> Americal Elegand AED Instructions	Phone Number:	Fax Number: (247) 774 0580	000
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Email Address: rragon@manhattan114.org		IL License Number (9 digit). 65.021477	Expiration Date: 9/30/2024	
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60442		robin@hottenrott.tax		
Annual Financial Report Type of Auditor's Report Issued.	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net			
Qualified X Unqualified Adverse Disclaimer	Single Audit Questions 217-782-5630 or GATA@isbe.net			
x Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only) Name of Township:	Reviewed	Reviewed by Regional Superintendent/Cook ISC	ndent/Cook ISC
District Superintendent/Administrator Name (Type or Print):  Russell A. Ragon	Township Treasurer Name (type or print)	RegionalSuperintendent/Cook ISC Name (Type or Print):  Dr. Lisa Caparelli-Ruff	C Name (Type or Print)	Total and the following control of the followi
Email Address: rragon@manhattan114.org	Email Address.	Email Address: Icaparelli-ruff@willcountyillinois.com	nois.com	et mott bekannter et i samerer ettimmenter et minnen spint tit motjer
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191 (815) 478-7660		(815) 740-8360	(815) 740-4788	The second secon
Signature & Date:	Signature & Date:	Signature & Date:		
<ul> <li>This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100) ISBE Form SD50-35/JA50-60 (05/23-version1)</li> </ul>	(Part 100).  This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100. In some instances use of onen account codes (cells) may not be authorized by starute or administrative rule.	inistrative Code, Subtitle A, Chapte	r I, Subchapter C, Part	100. nistrative rule

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

56-099-1140-02\_AFR22 Manhattan SD 114

In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule. Each school district or joint agreement its responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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

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

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

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

- 1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- 2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- 3. Be sure to break all links in AFR before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

### 4. Submit AFR Electronically

The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district)
on before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures. Note: CD/Disk no longer accepted.

AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (\*.wpd) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".
 These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see
 "Opinions & Notes" tab of this form.

Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.

### 5. Submit Paper Copy of AFR with Signatures

- a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
  - Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
- b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
- c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
  - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
  - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
     Federal Single Audit 2 CFR 200.500
- 6. Requesting an Extension of Time must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE).

  Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.

### 7. Qualifications of Auditing Firm

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



### INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education Manhattan School District 114 Manhattan, Illinois

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Manhattan School District 114 (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 12, 2023 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

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

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

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note 1 of the Annual Financial Report and is not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose

Hottenrott & Associates, LLC Certified Public Accountants Belleville, Illinois

Fothern : assaules acc

December 12, 2023

**PART A - FINDINGS** 

### **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.

	1. One or more school board members, administrators, certified school business officials, or other qual	Standard and a second as a	d +		
	statements pursuant to the Illinois Government Ethics Act. [5 ILCS 420/4A-101]	itying district employees faile	d to file economic	interested	
	One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois</i>	School Code (105 II CS E/O 2)	10 20 10:10 61		
H	3. One or more contracts were executed or purchases made contrary to the provisions of the Illinois Sci				
×	4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were note			1	
<del>                                     </del>	Restricted funds were commingled in the accounting records or used for other than the purpose for	eu [50 ILC3 225/1 et. seq. and which they were restricted	30 ILCS 235/1 et. s	seq.j.	
	6. One or more short-term loans or short-term debt instruments were executed in non-conformity with		atuta ar withaut a	hadridami Aridh autar.	
	7. One or more long-term loans or long-term debt instruments were executed in non-conformity with t	he applicable authorizing st	atute or without st	tatutory Authority.	
	8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satis	shing the lien imposed nursu	ant to the Illinois C	tate Pougous	
	Sharing Act [30 ILCS 115/12].	orying the new imposed parse	ant to the minors s	tate nevenue	
	9. One or more interfund loans were made in non-conformity with the applicable authorizing statute of	r without statutory authoriza	ion per Illinois Sch	ool Code [105 ILCS	
	5/10-22.33, 20-4 and 20-5].				
$\vdash$	10. One or more interfund loans were outstanding beyond the term provided by statute Illinois School C	ode [105 ILCS 5/10-22.33, 20-	4, 20-5].		
لـــا	<ol> <li>One or more permanent transfers were made in non-conformity with the applicable authorizing state.</li> <li>School Code [105 iLCS 5/17-2A].</li> </ol>	ute/regulation or without sta	tutory/regulatory a	authorization per <i>Illinois</i>	
	12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues,	receipts, expenditures, disbu	sements or expen	ses were observed.	
$\Box$	13. The Chart of Accounts used to define and control budget and accounting records does not conform t	to the minimum requirements	imposed by		
h	ISBE rules pursuant to Illinois School Code [105 ILCS 5/2-3.27; 2-3.28].		miposou zy		
	14. At least one of the following forms was filed with ISBE late: The FY22 AFR (ISBE FORM 50-35), FY22 A	innual Statement of Affairs (IS	BE Form 50-37) an	d FY23	
	Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to Illinois School Code				
PART E	B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the Illinois School Co	ode [105 ILCS 5/1A-8] .			
	15. The district has issued by antisination was a state of the state o				
<b></b>	15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second				
	anticipation of current year taxes are still outstanding, as authorized by Illinois School Code [105]				
	16. The district has issued short-term debt against two future revenue sources, such as, but not limited to certificates or tax anticipation warrants and revenue anticipation notes.	to, tax anticipation warrants a	nd General State A	Aid	
		CC 5 (0 4 C 3 D 7 D )   D 4 mol			
	17. The district has issued school or teacher orders for wages as permitted in Illinois School Code [105 IL				
		cs 5/0-10, 52-7:2 and 54-70j	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].				
		s/other sources and beginnin	g fund balances		
PART	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 revenue on its annual financial report for the aggregate totals of the Educational, Operations & Maintenar	s/other sources and beginnin	g fund balances		
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### 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 Intergovermental Receivables, Other Recievables, 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:				
36	For the listed mandated extraordical (December Code (2000, 2			 	_	

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) S-
Total Ş-

 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:	
Hottenrott & Associates, LLC	
Name of Audit Firm (print)	
The undersigned affirms that this audit was conducted by a qualified auditing firm and i	n accordance with the applicable standards [23 Illinois
Administrative Code Part 100] and the scope of the audit conformed to the requirement	
Section 110, as applicable.	, , , , , , , , , , , , , , , , , , , ,
Hotenatt " araits uc	12/12/2023
Signature	mm/dd/yyyy

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

	A		ВС	D	E	F	G	Н П	١	J	ΙKΙ	L	-	MN
4						FINAN	CIAL PR	ROFILE INFORMATION					<del></del>	
2						-								
3	Reg	uire	d to be d	completed for school d	istrici	ts only.								
<u>4</u> 5	A.		Tav Data	s (Enter the tax rate - ex	0150	) for \$1 EQ)								
6	<u> </u>		ax Nate	s (citter the tax rate - ex.	.0150	101 \$1.50)								
7				Tax Year 2022		Equalized	Assesse	d Valuation (EAV):		393,405,962				
8						Operations &				The second of th				
9				Educational		Maintenance		Transportation		<b>Combined Total</b>		Workin	g Cash	
10	1	Rate(	s):	0.030125	+ [	0.00376	6 +	0.001815	=	0.035710	j (		0.000277	
11 12	ł													
13							l, Opera	ations and Maintenand	ce, T	ransportation, and V	Vorki	ng Cash bo	xes above	<u>.</u>
14	B.		Results o	If the tax rate is zero of Operations *	, enu	er v .								
15														
16				Receipts/Revenues		Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance				
17				21,790,002	The same	20,274,615	i i	1,515,387		10,610,272	13			
18							, lines 8,	, 17, 20, and 81 for the Ed	ucati	onal, Operations & Mai	਼ ntenar	ıce,		
19 20			Trans	sportation and Working (	ash F	unds.								
21	c.	:	Short-Te	rm Debt **										
22				CPPRT Notes	'3 f	TAWS		TANs	3 1	TO/EMP. Orders		EBF/GSA C	ertificates	No.es.
23	İ				+	entrick of a finite part of the charge or that draws are arranged to the control of the control of the charge of t	) +		+		+		0	. +
24				Other	) <u>.</u> [	Total  Total	)							
25 26 20 29	]		** The	numbers shown are the s	um of									
29	D.		Long-Te	rm Debt										
30	1	•	Check the	applicable box for long-	term o	lebt allowance by type	of distri	ict.						
31 32	ł		x a	. 6.9% for elementary a	nd hia	h school districts		27.14F.041	U.S.					
33	1		to make only	. 13.8% for unit districts	_	n school districts,		27,145,011	4					
35	1		lana Ta	cm Dobt Outstanding										
30	1		rong-1e	rm Debt Outstanding:			_nod to have been a Petronia	M. oppositute (pholy products of CNO 1225). No processor (efficiency), relative quality						
37	ł		С	Long-Term Debt (Princ		• •	Acct		No.					
38	1			Outstanding:	•••••	•••••	511	96,359,868	paratra paratr					
41	E.			I Impact on Financial I										
42 43	1			ole, check any of the folio eets as needed explainin			material	l impact on the entity's fin	nanci	al position during future	repor	ting periods	i.	
45	1	1		ending Litigation	•									
46	1	A. a.		Material Decrease in EAV										
47		2	an formation	Material Increase/Decreas		nrollment								
48	-	1		dverse Arbitration Ruling	3									
49 50	1			assage of Referendum axes Filed Under Protest										
51	1	1	a - ca t 4 [	ecisions By Local Board o		iew or Illinois Property	Тах Арр	eal Board (PTAB)						
52	]	1	C	Other Ongoing Concerns (	Descri	be & Itemize)	.,	, ,						
54	1		Commen	ės:										
54 55	1	4	07 ( 0 8 ( 0 9 ( 0 7 ) 1 0 9 ( )	74#7497499811914949449129114964934 <sub>9</sub> 4 <sub>1</sub> 4 <sub>2</sub> 4		danah 1975 balah Kabunt Kerdanhanan perdengan p	1/337/34894484	0H+9549CD-[444V0CD-04849.474144(024636141344	(0,41214		********	*************		~
56														
57 58	1													
59	1	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4												
59 61	1	1	***************					······································	*******	ka eros rode de rolovas erobras bos zaspod boloviros vo	1411-00414	***************	****************	10
62	1													
63	-													
64 65	1													
66	1_													

County than 12   Coun	计	Albi C I D	E F	Н		ㅗ	M	0	HQ R
Fund Statistic Name:   Mainhaton 50 114   Society Code:   5609211072   S	- 2 6 4 5		ESTIMATED FINANCIAL PROFILE SUN Financial Profile Website	IMARY					
Funds Balance to Revenue Ratio:   Total State   St. 61 Cas   St. 8   Ratio:   St. 62 Cas   St. 6	9 / 8 6								
Triang state of everence and content and state of the founds 10, 20, 40, 70 + (50 & 80 of negative)   10, 60, 277, 50   0.487   verget     Triang state of the feet streewing (1, 2014 (1), 20, 40, 20, 70 + (50 & 80 of negative)   10, 50, 20, 20   0.48   verget     Triang state of the feet streewing (1, 2014 (1), 20, 20, 40, 20, 20   0.04, 20, 20   0.04, 20, 20   0.04, 20, 20   0.04, 20, 20     Triang state of the feet streewing (2, 2014 (2), 2017 (1),	ा-					6	3		ς.
Total Sum of Ottect Researce P7 Call CB, DB, 78 & 80   Funds 10, 20, 40, 8 TO, Annua Funds 10, 20, 40, 40, 40, 40, 60, 50, 50, 50, 50, 50, 50, 50, 50, 50, 5	-k		Finds 10, 20, 40, 70 + (50, & 80 if negative)	10 610	272 00	<b>Katio</b> 0.487	score Weight		35
Least Operating Detail Pedged to Other Fluids (10 Cast Hou D/A)   Minus Funds 10 & 20 (and 10 Cast Local Cast Local Cast Local Cast Cast Cast Cast Cast Cast Cast Cast	l m	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	21,790	,002.00		Value		1.40
Creating CDPS, CDB and CD73     Total Sum of Direct Expenditures (P7, Cell CT7, D17, F17, L17)	4	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20		0.00				
2. Expenditures for Secure 12 and Station (17, 10, 17, 11, 17)         Funds 10, 20, 8, 40         Total Single Profession (17, 10, 17, 11, 17)         Funds 10, 20, 8, 40         2024 sis 500         6330         Adjustment Adjustment (17, 10, 17, 11, 11)         Adjustment (17, 10, 12, 12, 11)         Funds 10, 20, 40, 8, 70         20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70         10, 20, 20, 40, 8, 70 <t< td=""><td>2</td><td></td><td></td><td>•</td><td></td><td>;</td><td>ı</td><td></td><td></td></t<>	2			•		;	ı		
Total Sum of Direct Revenues (P.). Cell (C.) 6t (B.) (B.).	9			Total	1	Ratio	Score		4 (
Total Sun of Units Activated (Packet to Other Funds (Packet to Oth	- α	Total Sum of Direct Expenditures (P/, Cell C1/, D1/, F1/, I1/)	Funds 10, 20 & 40	20,2/4	,615.00	0.930	Adjustment Weight		0 25
Score	0	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	7	0.00				?
3. Days Cash on Hand:         Total Issuer State on Hand:         Total Sum of Cash & Investments (PS, Cell C4, D4, F4, 14 & C5, D5, F5 & L5)         Funds 10, 20 40 dwided by 360         10,595,422.00         188.17         Weight Weight Weight         Score           1 otal Sum of Cash & Investments (PS, Cell C17, D17, F17 & L17)         Funds 10, 20, 40 dwided by 360         56,218.38         Value         Value           4. Percent of Short-Term Borrowing Maximum Remaining:         Tax Anticipation Warrants Borrowing Maximum Remaining:         Funds 10, 20 & 40         10,000         Weight Score         Value           EAV. x 85x, x Combined Tax Rates (PS, Cell F67 & F11)         (85 x EAV) x Sum of Combined Tax Rates         Total         Percent         Score         Yalue           5. Percent of Long-Term Debt Margin Remaining:         Long-Term Debt Margin Remaining:         11,941,247.87         Value         Yalue           5. Percent of Long-Term Debt Allowed (P3, Cell H32)         Total Profile Score may change based on data provided on the Financial Profile Designation:         RECOGNI           Total Long-Term Debt Allowed (P3, Cell H32)         Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	0-k	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) Possible Adjustment:				0	Value		1.40
Total Sum of Cash & Investments (PS, Cell Ct, OA, F4, I4 & CS, DS, F5 & IS)   Funds 10, 20, 40 & 70   10,597,452.00   188.17   Weight   Value   Valu	ll m			Total		Days	Score		4
4. Percent of Short-Term Borrowing Maximum Remaining:         Funds 10, 20, 40 divided by 360         56,318.38         Value           4. Percent of Short-Term Borrowing Maximum Remaining:         Funds 10, 20, & 40         100,00         Weight 10,00         Weight 10,00           Tax Anticipation Warrants Borrowed (P3, Cell F7 & F11)         Fav X 85% x Compined Tax Rates (P3, Cell F7 A F11)         Fav X 85% x Compined Tax Rates (P3, Cell F7 A F11)         Value         Score           5. Percent of Long-Term Debt Margin Remaining:         Long-Term Debt Margin Remaining:         11,941,247.87         Value         Value           5. Percent of Long-Term Debt Margin Remaining:         Long-Term Debt Margin Remaining:         11,941,247.87         Value         Value           5. Percent of Long-Term Debt Margin Remaining:         Total Long-Term Debt Vallowed (P3, Cell H32)         Total Profile Score:         Total Profile Score:           Total Long-Term Debt Allowed (P3, Cell H32)         Respect of Call Profile Score:         Total Profile Score:         Total Profile Score:    *** Total Profile Score:  ** Total Profile	4	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, 14 & C5, D5, F5 & 15)	Funds 10, 20 40 & 70	10,597	,452.00	188.17	Weight		0.10
4. Percent of Short-Term Borrowing Maximum Remaining: Tax Anticipation Warrants Borrowed (PS, Cell FG-7, & F11) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 855x Combined Tax Rates (P3, Cell 17 and J10) EAV x 85x Combined Tax Rates	ις l	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & 117)	Funds 10, 20, 40 divided by 360	99	,318.38		Value		0.40
Tax Anticipation Warants Borrowed (P2A, Cell F6-7 & F11)  Funds 10), 20 & 40  11,941,24787  Some of Combined Tax Rates (P3, Cell 17 and 110)  5. Percent of Long-Term Debt Margin Remaining:  1. Percent of Long-Term Debt Margin Remaining:  1. Lotal Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	ماه	4. Percent of Short-Term Borrowing Maximum Remaining:		Total		Percent	Score		4
EAV x 85% x Combined Tax Rates (P3, Cell 17 and J10) (85 x EAV) x Sum of Combined Tax Rates 11,941,247.87 Value (P5 x EAV) x Sum of Combined Tax Rates 11,941,247.87 Value (P5 x EAV) x Sum of Combined Tax Rates 11,941,247.87 Value (P5 x EAV) x Sum of Combined Tax Rates 10 x Exercited 11,941,247.87 Societary 10 x Exercited 11,941,247.87 Expression (P3, Cell H32) Societary 10 x Expression Express	ω	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40		0.00	100.00	Weight		0.10
S. Percent of Long-Term Debt Margin Remaining:  Long-Term Debt Margin Remaining:  Long-Term Debt Margin Remaining:  Long-Term Debt Outstanding (P3, Cell H32)  Total Long-Term Debt Allowed (P3, Cell H32)  Total Long-Term Debt Allowed (P3, Cell H32)  Total Profile Score:  Estimated 2024 Financial Profile Designation:  RECOGNI  Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	σk	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	$(.85 \times EAV) \times Sum of Combined Tax Rates$	11,941	,247.87		Value	J	.40
Long-Term Debt Outstanding (P3, Cell H38)  Long-Term Debt Allowed (P3, Cell H32)  Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by 1SBE.	<u> </u>	5. Percent of Long-Term Debt Margin Remaining:		Total		Percent	Score		~-
Total Long-Term Debt Allowed (P3, Cell H32)  Total Profile Score:  Estimated 2024 Financial Profile Designation: RECOGNI  * Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	2	Long-Term Debt Outstanding (P3, Cell H38)		658'96	,868.00	(254.98)	Weight	J	.10
Total Profile Score:  Estimated 2024 Financial Profile Designation: RECOGNI  * Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	<b>м</b> .	Total Long-Term Debt Allowed (P3, Cell H32)		27,145	,011.38		Value	Ū	.10
Estimated 2024 Financial Profile Designation:  * Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Fire will be calculated by ISBE.	4 10 10					Tota	Il Profile Score:	e	* 02:
*				Est	imated 2024 F	inancial Prof	le Designation:	RECOGNITI	NO
	0 00-		•		e may change baso 3 and by the timii by ISBE.	ed on data provi ng of mandated	ded on the Financial P categorical payments.	rofile . Final score	

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

	<	>	ر	ב	IJ	_	פ	-		>	
-	ACCTYC		(01)	(50)	(06)	(04)	(05)	(09)	(02)	(08)	(06)
	ASSETS	¥.		Operations &			Municipal				Fire Prevention &
2	Enter Whole Dollars)	<b> </b> •	Educational	Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Į	Safety
_	CLRRENT ASSETS (100)										
4 5	Cash (Accounts 111 through 115) I	120	3,844,409	882,872	949,102 8.328.987	338,788	711,952	74.579.083	2.396,063	461,680	and the state of t
9	Taxes Receivable	130	0			0	0	0	0	0	
_	Interfund Receivables	240	0	0	The state of the s	0	0	0	0	0	0
٥١٥	Intergovernmental Accounts Receivable Other Benefitshor	g 5	0 000 0			0	<b>5</b>	)		5 0	The second section of the second section is
<del></del>	Unter necessaries financial and a second sec	3 2	0779'71		0	0	0	0		<b>S</b> '	
Ē	Prepaid Items	180	0			0	0			describe and described to the second of the	advertised of control
2 5	Other Current Assets (Describe & Itemize)	8	0 5 768 120	0 1 489 260	0 278 000	0 753 734	1 073 749	0 507 007 87	0 500158	0 466 074	0 0
-	CAPITAL ASSETS (2001)		outlooks			F1/02)	coalc lot				
4 5	Works of Art & Historical Treasures	210									
9	puer	220									
<u>-</u>  •	Building & Building Improvements	230									
0 60	She injrovernens of missicular Capitalized Equipment	320									
စ္က	Construction in Progress	260									
2 2	Amount Available in Debt Service Funds Amount to be Brounded for Brownest on Jone Term Debt	940									
12	Amount to be rrovined for regiment on Long-1 and Ceptal Assets  Total Capital Assets	3									
77	CURRENT LIABILITIES (400)										
	Interfund Payables	410	0	0		0	0	0		0	
<u>و</u>	Intergovernmental Accounts Payable	420	0	0		0	0	0	0	0	_
	Other Payables	430	0 (	0		0	0	0	0	0	and a feet makes a second or
98	Constant Ayabre Loans Payable	9 9	0		0	0 0	0	0	0	0	0
$\overline{}$	Safaries & Benefits Payable	470	0	0		0	0	О	0	0	
5 8	Payroll Deductions & Withholdings	8 8	0 0			0	0	0	0	0 0	
y E	Deletion Activity Fund Organizations	493	0	0		0	0	0	0	0 0	
	Total Current Labilities	- Community of the comm	0		A CONTRACTOR OF THE PROPERTY O	0	0	0	0	0	
35 4	LONG-TERM LABILITIES (500)										
38 5	Long-Term Debt Payable (General Obligation, Revenue, Other) Total Inne-Term Habilities	211									
80	A	714	and the special properties of the second	757,742	And the second s		956,875		State in winest for September	The Commence of Principal Chartee and Color	more described to the construction of the second and the second an
စ္တ	Unreserved Fund Balance	730	5,768,120	730,518	9,278,089	753,734	116,394	74,799,793	2,600,158	466,074	A CONTRACTOR OF THE STATE OF TH
	Investment in General Fixed Assets										
4 4	Total Liabilities and Fund Balance	Ī	5,768,120	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	)
	ASSETS /LIABILITIES for Student Activity Funds										
4 4	CURRENT ASSETS (100) for Student Activity Funds  Funder & Activity Conf.	7:	200 30								
3 4	Student Activity Fund Cash and investments  Total Student Activity Current Assets For Student Activity Funds	971	76,242								
-	CURRENT LIABILITIES (AOO) For Student Activity Funds										
8 5	Total Current Liabilities For Student Activity Funds	ř	0								
	neserved student Activity Turn beance for Student Activity Funds Total Student Activity Uabilities and Fund Balance For Student Activity Funds		76,242								
<u>.</u> د	Total ASSETS /LIABILITIES District with Student Activity Funds	ŧ									
	is a married of the real and sectional many married professional and married and profession and the section of		C 844 367	1.489.250	9378 089	753 734	1 073 269	F97 997 AT	2 600 158	465.074	
-	Total Capital Assets District with Student Activity Funds		1			i i i	The second secon				Company of the Section of the Sectio
55	CURRENT LIABRITIES (400) District with Student Activity Funds										
92	Total Current Machinetes District with Student Activity Funds  A continued to the Continued District With Student Activity Funds  A continued to the Continued to the Continued		0	0	0	0	0	0	0	0	0
	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
	Total Long-Term Liabilities District with Student Activity Funds		The second second second								
2 2 2 2 2 3	Reserved Fund Balance District with Student Activity Funds Increased Fund Balance District with Student Activity Funds	£ 5	76,242	757,742	0 278 080	0	956,875	0 200 747	0 2 600 158	0 466 074	0
	Unreserved rund balance District with Student Activity Funds Investment in General Fixed Assets District with Student Activity Funds	8	07T'00/'C	orcine/	-	#C/'CC/	#cc'ott	56/56/4/	ocr'mo'7		•
	The state of the s							A STATE OF THE PARTY OF THE PAR			

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

Second	CURRENT ASSETS (100) Cash (Accounts 111 through Investments Traves Receivables Traves Value (1888)	n	<b>-</b>	Account	z Sroups
Cate of Account England   Cate of Cate of Cate of England   Cate of Cate	CURRENT ASSETS (100) Cash (Accounts 111 through Threstments Three Receivable Interfund Receivables			Account	roups
Contract Search (Totate Whole)   Main   Agency Funds   General Plans & General Contract Search (Total Contract S	CURRENT ASSETS (100) Cash (Accounts 111 through investments Taxes Receivable interfund Receivables				
County   C					General Long-Term Debt
Contract nears in page					_
Continued Designation   Cont					
Interference   120   1	11	per control of the section of the se			
The file of the		120			
International Receivables   140	Interfund Receivables	130			
Interpretation   Inte	۲	140			
Other Recentables   190	_	150			
Investoring	_	8			
Propose Circular Assets   Propose & terminol   130	-	170			
Other Control Assets (proceine & liverinal)   150   0   0	Prepaid Items	180			
Total Current Austra (2009)	~	190			
Work of Art & Historical Treasures   200   4,159,365	~				
Work to LATE & Historical Treatment         210         4,159,345           Land         Land         220         4,159,345           Building & Building improvements         220         2,684,138           Sie improvement & Infestrocture         220         2,684,138           Gostalizate Speciment         220         2,584,138           Construction in Progress         220         2,584,138           Amount Available in Debt Service Finds         220         2,584,138           Amount Available in Debt Service Finds         240         2,584,138           Amount Available in Debt Service Finds         400         2,541,754           Contractive Payable         400         400           Louis Capital Services         400         400           Louis Payable         400	~				
Work to Ant & Historical Treasures	<u> </u>				
Buding & Buding improvements   200   26,831,365     Buding & Buding improvements   210   220   26,831,365     Sin improvements & intersecture   220   229   26,831,365     Controller   Propers   220   230   23,831,365     Controller   Propers   230   26,831,383     Amount Available in Debt Service Fariet   230   230   2,854,383     Amount Available in Debt Service Fariet   230   2,954,754     Contract Payable   230   230   230   230   230   230     Contract Payable   230   230   230   230   230   230   230     Contract Payable   230   23	Works of Art & Historical Treasures	210			
Simple of shallow of	Land	220		4,159,365	
Section   Controction   Program	Building & Building Improvements	230		26,881,234	
Controllation Regions   250   1,555,467		240		1,381,505	
Account to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Amount to be Provided for Payment on Long Term Debt 320 Cornects Payables Amount Leading Payable Payable Cornect Labilities & Cornect Labilities and Term Debt 220 ASSETS / LABILITIES for Student Activity Funds ASSETS / LABILITIES for Student Activity Funds ASSETS / LABILITIES for Student Activity Funds Total Student Activity Labilities and Fund Balance for Student Activity Funds Total ASSETS / LABILITIES District with Student Activity Funds Total Assets District with Student Activity Funds Total Activity Labilities and Fund Balance for Student Activity Funds Total Assets District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities and Fund Balance District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities Distri	-	250		1,965,467	
Amount to be Provided for Pryment on Ling-Term Debt 350  Total Capital Assess 1  Contract Leading Payables 2  Contract Leading Payables 1  Contract Leading Payables 2  Contract Leading Payab	_	260		5,854,183	
Amount to be Provided for Payment on Long-Term Debt 350  Total Captab Assets Interfund Payable Interfund Interfund Interfund Interfund Payable Interfund Inter	Amount Available in Debt Service Funds	340			9,278,089
Total Capital Assets  CORRECT LABBILITIES (200)  CORRECT LABBILITIES (200)  CORRECT Papable  CORRECT LABBILITIES (200)  CORRECT Papable  CORRECT LABBILITIES (200)  CORRECT Papable  CORRECT Papable  CORRECT LABBILITIES (200)  C	Amount to be Provided for Payment on Long-Term Debt	350			87,081,779
Contract Lubaintes (400)  Interfund Payables  Contract Payable  Delevered Recentaries & Other Current Liabilities  Belevered Recent Labilities  Payol Deduction & Withholdings  Des to Activity Congnistrons  Contract Payable  Payol Deduction & Withholdings  Des to Activity Congnistrons  Congressed Recent Labilities  Des to Activity Congnistrons  Congressed Recent Labilities  Des to Activity Fund Catal and Investment Description Recenture, Other)  Congressed and Balance  ASSETS / Lubalities and Fund Balance For Student Activity Funds  Total Bullities and Fund Balance For Student Activity Funds  Total Student Activity Lubalities and Balance For Student Activity Funds  Total Student Activity Labilities and Balance For Student Activity Funds  Total Current Asset District with Student Activity Funds  Total Current Asset District with Student Activity Funds  Total Current Asset District with Student Activity Funds  Total Current Lubalities (400) District with Student Activity Funds  Total Current Lubalities (400) District with Student Activity Funds  Total Current Lubalities (400) District with Student Activity Funds  Total Current Lubalities (400) District with Student Activity Funds  Total Current Lubalities (400) District with Student Activity Funds  Total Current Unitalities with Student Activity Funds  Total Current	_			40,241,754	96,359,868
Intergovermental Accounts Papable  Intergovermental Accounts Papable  Lord Tear Papable  Lord Tear Death Accounts Papable  Lord Tear Lord Tear Death Accounts Papable  Lord Tear Lord Tear Death Accounts Papable  Lord Tear Lord Tear Death Papable  Lord Tear Lord Lord Tear Lord Labellities  Asserved Fund Balance  Lord Lord Tear Lord Labellities  Asserved Fund Balance  Asserved Fund Balance  Lord Lord Tear Lord Lord Tear Activity Funds  Asserved Fund Balance  Lord Lord Tear Lord Lord Tear Activity Funds  Asserved Fund Balance  Lord Lord Tear Lord Lord Tear Activity Funds  Asserved Fund Balance  Asserved Fund Balance  Asserved Fund Balance  Lord Lord Lord Tear Activity Funds  Asserved Lord Balance  Asserved Fund Balance  Asserved	-				
Integerorate states of the control Payable Control Con	-	710			
Other Payables Contracts Payable Payol Debending & Withholdings Deferred Revenues & Other Current Liabilities Deferred Revenues & Other Current Liabilities Deferred Revenues & Other Current Liabilities Contracts Department to General Obligation, Revenue, Other) Contracts Department to General Obligation, Revenue, Other) Contract Liabilities Contract Liabilities Contract Liabilities and Fund Balance Investment in General Fined Assets Contracts Assets To Student Activity Funds Contract Liabilities and Fund Balance Contract Activity Funds Contract Liabilities and Fund Balance For Student Activity Funds Total Liabilities Industrial Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds	~~	2			
Contract Payols  Salaries & Benefits Payols  Salaries & Benefits Payols  Salaries & Benefits Payols  Salaries & Benefits Payols  Payol Deduction & Withholdings  Deferred Revenues & Other Current Labilities  Payol Deduction & Withholdings  Deferred Revenues & Other Current Labilities  Salaries & So Other Current Labilities  Deferred Revenues & Other Current Labilities  Deferred Revenues & Other Current Labilities  Deferred Revenues & Other Current Labilities  Reserved Fund Balance  Intell Long-Term Debit Payold (General Obligation, Revenue, Other)  Total Labilities and Fund Balance  Intell Labilities and Fund Labilities and Fund Balance For Student Activity Funds  CURRENT ASSETS (LabilITTES District with Student Activity Funds  Total Susies Activity Fund Balance For Student Activity Funds  Total Susies and Activity Labilities and Fund Balance For Student Activity Funds  Total Current Austral District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Total Labilities Current Labilities District with Student Activity Funds  Total Current Balance District with Stud		450			
Louis Payble  Louis Payble  Saluries & Benefits Payble  Payori D'eductions & Withholdings  Payori D'eductions & Withholdings  Dee for Activity Fund Organizations  Teal Current Labilities  LONG-TEBM Labilities  Beserved Fund Balance  Unrearved Fun	Under rayables	200			
Statistic & Benefits Papele Payoli Debeudition & Withholdings Payoli Debeudition & Withholdings Payoli Debeudition & Withholdings Payoli Debeudition & Withholdings One to Activity Fund Cognitations Total Long-Term Dabit Payable (Second Obligation, Revenue, Other)  Total Long-Term Labitities and Fund Balance for Student Activity Funds  Total Student Activity Comman Activity Funds  Total Student Activity Long-Term Labitities and Fund Balance for Student Activity Funds  Total Student Activity Labit Literal Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Total Current Labitities District with Student Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Total Current Labitities (Second Obstrict with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Total Long-Term Labitities (Dable Long-Term Labitities)  Total Long-Term Labit Long-Term	-	440			
Salative & Benefit or Salative & Benefit or Salative & Benefit or Salative & Benefit or Salative &		460			
Payroli Descuzione & Withholdings  Deferred Revenues & Other Current Liabilities  De to Activity Fund Organizations  Total Current Liabilities  Total Low-Frem Dela Payroli (Serental Obligation, Revenue, Other)  Total Low-Frem Liabilities  Total Low-Frem Liabilities  ASSETS / Liabilities and Fund Balance  CURRENT ASSETS (2000) for Student Activity Funds  ASSETS / Liabilities and Fund Balance  Total Liabilities and Fund Balance  CURRENT Liabilities and Fund Balance For Student Activity Funds  ASSETS / Liabilities and Fund Balance For Student Activity Funds  Total Student Activity fund Cata and Investments  Total ASSETS / Liabilities and Fund Balance For Student Activity Funds  Total Student Activity fund Balance For Student Activity Funds  Total Student Activity fund Balance For Student Activity Funds  Total Current Liabilities Destrict with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Bearved Fund Balance District with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student Activity Funds  Total Current Liabilities (2000) Beautified with Student	Salaries & Benefits Payable	470			
Deelened Revenues & Other Current Labilities 6  Doe to Activity Fund Organizations  Total Current Labilities  Total Labilities and Fund Balance  Total Student Activity Fund Cata and Investments  Total Student Activity Fund Cata and Investment Activity Funds  Total Current Auses Total Student Activity Funds  Total Current Auses Detrict with Student Activity Funds  Total Current Labilities Poly Static with Student Activity Funds  Total Current Labilities Poly Static with Student Activity Funds  Total Current Labilities Poly Static with Student Activity Funds  Total Current Labilities Poly Static with Student Activity Funds  Total Current Labilities Poly Balance For Student Activity Funds  Total Current Labilities Poly Balance For Student Activity Funds  Total Current Labilities Poly Balance Reserved Funds  Beserved Fund Balance District with Student Activity Funds  Total Current Labilities Poly Balance Reserved Fund Balance District with Student Activity Funds  Total Current Balance District with Student Activity Funds	Payroll Deductions & Withholdings	480			
Total Current Liabilities and Fund Organizations Total Current Liabilities (2007) Total Long-Term Liabilities (2007) Total Liabilities and Fund Balance  ASSETS / Liabilities (2007) Total Liabilities and Fund Balance  ASSETS / Liabilities (2007) Total Current Liabilities District with Student Activity Funds Total Current Liabilities District with Student Activ	~	490			
Total Current Labilities (Concert Obligation, Revenue, Other) 511  Total Long-Term Labilities (General Obligation, Revenue, Other) 511  Total Long-Term Labilities (General Obligation, Revenue, Other) 511  Ourseaved Fund Balance Investment in General Fund States  ASSETS FLABBILITIES For Student Activity Funds  CURRENT ASSETS (2009) for Student Activity Funds  CURRENT Labilities and Fund Balance For Student Activity Funds  Student Activity Fund Cash and Investment 1  Total Current Labilities For Student Activity Funds  Total Current Labilities For Student Activity Funds  Total Current Labilities Postrict with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Total Long-Fund Labilities District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Total Long-Fund Labilities District with Student Activity Funds  Total Long-Fund Labilities District with Student Activity Funds  Total Current Labilities Total Activity Funds  Total Current Labilities District with Student Activity Funds	-	493			
Universetable Industries (500)   1714   1744   17	-		0		
Long-Term Debt Payable (General Obligation, Revenue, Other)  Reserved Fund Belance  Investment in deal Belance  Investment of the Cash and Belance  Investment of Cash Belance  Student Activity Fund Cash and Investments  Intel Bublishies and Fund Belance for Student Activity Funds  Student Activity Fund Cash and Investments  I cash Student Activity Fund Cash and Investments  I cash Student Activity Fund Belance for Student Activity Funds  Total Current Labilities For Student Activity Funds  Total Current Auses Destrict with Student Activity Funds  Total Current Labilities Post Student Activity Funds  Total Current Auses Destrict with Student Activity Funds  Total Current Labilities Destrict with Student Activity Funds  Total Cash Asset Destrict with Student Activity Funds  Total Cash Asset Destrict with Student Activity Funds  Total Cash Bullings Destrict with Student Activity Funds  Reserved Fund Balance Destrict with Student Activity Funds  Reserved Fund Balance Destrict with Student Activity Funds  Belance Bullings Belance Businet With Student Activity Funds  Reserved Fund Balance Destrict with Student Activity Funds  Belance Businet With Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Belance Businet With Student Activity Funds  Destrict with Student Activity Funds	-				
Total Long-Term Liabilities  Reserved Fund Balance  Total Liabilities and Fund Balance  Total Liabilities and Fund Balance  Total Liabilities and Fund Balance  ASSETS / LIABILITIES for Student Activity Funds  CURRENT LIABILITIES for Student Activity Funds  Total Student Activity Current Activity Funds  Total Student Activity Current Activity Funds  Total Student Activity Current Activity Funds  Total Current Liabilities (400) Per Student Activity Funds  Total Current Liabilities Politrict with Student Activity Funds  Total Current Liabilities District with Student Activity Funds	-	511			96,359,868
Reserved Fund Belance   730   40,241,754	Total Long-Term Liabilities				96,359,868
Unreserved Fund Balance Investment in General Fixed Assers  Total Labilities and Fund Balance  Total Labilities and Fund Balance  ASSETS (Lubbilities and Fund Balance  CURRENT ASSETS (Lubbilities and Fund Balance For Student Activity Funds  Student Activity Fund Cash and Investment  Total Student Activity Current Assets for Student Activity Funds  CURRENT Labilities (400) For Student Activity Funds  Total Student Activity Fund Balance For Student Activity Funds  Total ASSETS / LubbilLTTES District with Student Activity Funds  Total Current Assets District with Student Activity Funds  Total Current Assets District with Student Activity Funds  Total Current Labilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Total Current Labilities District with Student Activity Funds	-	714	1 , , , , , , , , , , , , , , , ,		
Total Labilities and Fund Distance  ASSETS / Librabilities and Fund Distance  ASSETS / Librabilities and Fund Distance  ASSETS / Librabilities for Student Activity Funds  Student Activity Fund Cash and Investments  Total Student Activity Fund Cash and Investments  Total Student Activity Fund Cash and Investments  Total Chellett Librabilities For Student Activity Funds  Total Student Activity Lucit Balance For Student Activity Funds  Total ASSETS / Lubabilities For Student Activity Funds  Total ASSETS / Lubabilities For Student Activity Funds  Total Capital Asset Student Activity Funds  Total Capital Asset District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Beerved Fund Balance District with Student Activity Funds  Total Capital Asset District with Student Activity Funds  Total Capital Asset District with Student Activity Funds  Beerved Fund Balance District with Student Activity Funds  Total Capital Asset District with Student Activity Funds	-	730			
Total Labilities and Fand Balance   A0243,754	_			40,241,754	
ASSETS (LIABILITIES for Student Activity Funds CURRENT ASSETS (100) for Student Activity Funds Is used Activity Current Activity Funds Is used Activity Current Activity Current Activity Funds CURRENT LUBILITIES (100) for Student Activity Funds Total Current Lubilities (100) for Student Activity Funds Total Current Lubilities (100) for Student Activity Funds Total ASSETS /LUABILITIES District with Student Activity Funds Total Current Assets (100) purents with Student Activity Funds Total Current Lubilities District with Student Activity Funds Total Long-Tiem Lubilities District with Student Activity Funds Total Lung-Tiem Lubilities District with Student Activity Funds Total Lung-Tiem Lubilities District with Student Activity Funds Total Lung-Tiem Lubilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	Total Labilities and Fund Balance		0	40,241,754	96,359,868
CURRENT ASSETS (100) for Sustaint Activity Funds Student Activity Fund Cash and Investments Student Activity Fund Cash and Investments Citate is Sustaint Student Activity Funds Citate is Sustaint Student Activity Funds Total Current Liabilities For Student Activity Funds Total Current Liabilities For Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Long-Firm Liabilities District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	ACCETS / IABil ITIES for Shident Artivity Funds				
Student Activity Fund Cach and Investments Total Student Activity Fund Cach and Investments Total Student Activity Current Assats For Student Activity Funds Total Current Labilities (600) For Student Activity Funds Reserved Student Activity Fund Balance For Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total Cachial Assets District with Student Activity Funds  CURRENT LUBBILITIES (600) Plantat with Student Activity Funds  CURRENT LUBBILITIES (600) District with Student Activity Funds  Total Load-Term Lubbilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds	CURRENT				
Total Student Activity Currant Assets For Student Activity Funds Collegent's Liabilities (400) For Student Activity Funds Total Current Liabilities for Student Activity Funds Total Current Liabilities for Student Activity Funds Total ASSETS / Liabilities for Student Activity Funds Total ASSETS / Liabilities and Fund Balance For Student Activity Funds Total ASSETS / Liabilities and Fund Balance For Student Activity Funds Total ASSETS / Liabilities District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Long-Tam Liabilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds	****	126			
CURRENT LIABILITIES (400) For Student Activity Funds Total Current Liabilities for Student Activity Funds Total Current Liabilities for Student Activity Funds Reserved Student Activity Liabilities and Find Balance For Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total ASSETS / LIABILITIES District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Current Liabilities (400) District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Current Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Total Long-Term Liabilities District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	-				
Total Current Labilities For Student Activity Funds Total Student Activity Funds Total Student Activity Funds Total Student Activity Funds Total Current Labilities and Fund Balance For Student Activity Funds Total Current Assets District with Student Activity Funds Total Current Assets District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Current Labilities District with Student Activity Funds Total Long-Tiem Lubbilities District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	CURRENT LIABILITIES (400) For Student Activity Funds				
Reserved Student Activity Fund Balance For Student Activity Funds  Total Student Activity Labilities and Fund Balance For Student Activity Funds  Total ASSETS /LIABILITIES District with Student Activity Funds  Total Current Austs District with Student Activity Funds  Total Capital Assets District with Student Activity Funds  CURRENT LUBBILITIES (600) Plantat with Student Activity Funds  CURRENT LUBBILITIES (600) Plantat with Student Activity Funds  Total Long-Tesm Lubbilities District with Student Activity Funds  Total Long-Tesm Lubbilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds	-				
Total ASSETS /LIABILITIES District with Student Activity Funds  Total ASSETS /LIABILITIES District with Student Activity Funds  Total Coment Auers District with Student Activity Funds  Total Coment Auers District with Student Activity Funds  Total Copiel Assets District with Student Activity Funds  CURRENT LUBALITIES (400) District with Student Activity Funds  Total Coment Lubalities District with Student Activity Funds  Total Coment Lubalities District with Student Activity Funds  Total Lung-Tarm Lubalities District with Student Activity Funds  Total Lung-Tarm Lubalities District with Student Activity Funds  Ourseeved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds	-	715			
Total ASSETS /LIABILITIES District with Student Activity Funds  Total Current Assets District with Student Activity Funds  Total Current Assets District with Student Activity Funds  Total Capital Assets District with Student Activity Funds  Total Capital Assets District with Student Activity Funds  Total Current Leadintees (400) plantate with Student Activity Funds  Total Current Leadintees (500) plantate with Student Activity Funds  Total Long-Term Leadintees (500) plantate with Student Activity Funds  Total Long-Fram Leadintees (500) plantate with Student Activity Funds  Ourseaved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds	-	á			
Total ASSETS / LIABILITIES District with Student Activity Funds  Total Current Asset District with Student Activity Funds  Total Current Asset District with Student Activity Funds  CURRENT LUBBILITIES (400) District with Student Activity Funds  Total Current Lubbilities District with Student Activity Funds  CONTRACT FUND LUBBILITIES (400) District with Student Activity Funds  TOTAL LUBBILITIES (400) District with Student Activity Funds  TOTAL LUBBILITIES (400) District with Student Activity Funds  TOTAL LUBBILITIES (400) District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds	L				
Total Current Austic District with Student Activity Funds  Total Capital Assess District with Student Activity Funds  Total Capital Assess District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Current Liabilities District with Student Activity Funds  Total Long-Tism Liabilities District with Student Activity Funds  Total Long-Tism Liabilities District with Student Activity Funds  Total Long-Tism Liabilities District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds		ity Funds			
Total Capital Assets District with Student Activity Funds CURRENT LUBALITIES (400) District with Student Activity Funds  CONTRIBUTE (400) District with Student Activity Funds  CONTRIBUTE (500) District with Student Activity Funds  Total Long-Term Lubalities (500) District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Ourseaved Fund Balance District with Student Activity Funds  Ourseaved Fund Balance District with Student Activity Funds  Ourseaved Fund Balance District with Student Activity Funds	_		0		
CURRENT LUBBILITIES (400) District with Student Activity Funds  Total Current Lubbilities District with Student Activity Funds  LONG-TERM Lubbilities District with Student Activity Funds  Total Long-Term Lubbilities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Ourseeved Fund Balance District with Student Activity Funds  Table Total Company	-			40,241,754	96,359,868
Total Current Libellities District with Student Activity Funds  LONG-TEINH LUBBLITIES (500) District with Student Activity Funds  Total Long-Term Libellities District with Student Activity Funds  Reserved Fund Balance District with Student Activity Funds  Unreserved Fund Balance District with Student Activity Funds  Total Company Co					
Total Loug-Tarm Lubilities District with Student Activity Funds Total Loug-Tarm Lubilities District with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds	-		0		
Total Long-Farm Unabilities District, with Student Activity Funds Reserved Fund Balance District with Student Activity Funds Unreserved Fund Balance District with Student Activity Funds  729 0	_				
Note that the state of the stat	-				920 920 90
weever fund searce Ustrick with Student Activity Funds Unreserved Fund Balance Districk with Student Activity Funds Unreserved Fund Balance Districk with Student Activity Funds	-	Total Control of the			509,505,005
Unreserved fund balance District with student Activity Funds		714	0 (		
Contract to Contract	-	-	0		
40241,754 Englishment and the second	-	Control of the contro		40,241,754	

# 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

L	A	8	S	Q	Ш	4	9	I	-	l f	×
		.,,	(01)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
(	Description (Enter Whole Dollars)	Acct#	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Ĕ	Fire Prevention & Safety
N 60	RECEIPTS/REVENUES						Aumase				
4	LOCAL SOURCES	1000	12,036,949	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
2	FLOM-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	808	0	0		0	0				
9	STATE SOURCES	908	4,792,156	830,000	233,776	723,469	11,405	0	0	0	0
7	FEDERAL SOUNCES	4000	1,050,172	0	0	0	3,187	0	0	0	O
∞	Total Direct Receipts/Revenues	10.10	17,879,277	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
6	Receipts/Revenues for "On Behalf" Payments	3998	4,847,744			200 a	A Commission of the Commission	en e		The second section of the section of the second section of the section of the second section of the section of the second section of the section of th	The second section of the second section of the second section of
유			22,727,021	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
=	DISBURSEMENTS/EXPENDITURES										
12	instruction	807	10,337,839				303,159			0	
5	Support Services	2000	5,093,305	2,153,533		56,898	177,181	5,917,685		92,479	0
4	Community Services	3000	88,781	0		0	009			0	A service of the serv
15	Payments to Other Districts & Governmental Units	8	954,533	102,350	0	1,487,376	0	0		0	0
16	Debt Service	2005	0	0	5,407,124	0	0			0	0
17	Total Direct Disbursements/Expenditures	The state of the s	16,474,458	2,255,883	5,407,124	1,544,274	480,940	5,917,685	H	92,479	0
28	Disbursements/Expenditures for "On Behalf" Payments	4180	4,847,744	0	0	0	0	0		0	0
9	Total Disbursements/Expenditures	A branchest of the state of the	21,322,202	2,255,883	5,407,124	1,544,274	480,940	5,917,685	And the second s	92,479	Control of the c
ន	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	1,404,819	62,482	(3,464,470)	(121,203)	278,794	(4,715,210)	169,289	96,403	0
21	-										
22	٥,		panegeta ()					ereddin yn affer			
23											
24 24	-	7110	0	C	C	c	C	C			C
3 %	Transfer of Working Cash Fund Interest	7120	<b>o</b>	A STATE OF THE STA				0			C
27	_	7130	0	0	<b>,</b>	0	ì	•			•
78	-	7140	0			0		0			0
29	Transfer from Capital Project Fund to O&M Fund	7150		0	e de mario						
ç	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund	7160		C							
3	: 	7170		,							
31	Fund	and the second			0						
32	SALE OF BONDS (7200)										and the following systems on a second of the following systems.
33	Principal on Bonds Sold	7210	0	34,062	9,566,493	0		73,633,507	0	0	0
8	-	7220	0	0	0	0		5,881,496	0	0	0
S	_	7300	0	004 CO	D	D		The property of the second continuous party of the second cont	<b>&gt;</b>	O CONTROL OF THE PROPERTY OF T	>
5 5		3,000	3	93,400	0	>	>	>		<b>5</b>	<b>-</b>
તે ફ	Transfer to Debt Service to Pay Principal on GASB 87 Leases Transfer to Debt Service to Day Interest on GASB 97 Leases 3	9,450			7 292						
36	-	7600			0		Parameter (				
9	<u> </u>	7700			0						
41	Transfer to Capital Projects Fund	7800		The second secon				0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0		The second secon	0
43	δ	7990	0	0	2,116,633	0	0	0	O	0	0
44		j	0	127,462	11,929,582	0	0	79,515,003	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

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	A	2	ပ	a	П	_	9	ב 	-	٦ أ	۷ !
-		,,	(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
7 4	PERMANENT TRANSFER TO VARIOUS OTHER EINES (\$100)						Security				
\$ 5	1.	8110									
٤	+	8120							Commence of the commence of th		
§ 4	_	8130	0	0		0			•		
2		8140	0	0	0	0	0	0		0	
21	Transfer from Capital Project Fund to O&M Fund	8150				eri-mae		0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund	8160									0
<u>L</u>		55.5					eding sold				and the second operation of the second operation operation operation operation operation of the second operation
53		270					e e e e e e e e e e e e e e e e e e e				0
2		8410	0	0				0			
8		8420	0 (	0				0			
8 6	Other Revenues Piedged to Pay Principal on GASB 87 Leases	8440	o	0 139 164				) C			
8		8510				- Diffic cots		0			
2 6		8520	O	What is the second of the seco				0			
8		8530	0	0				0			
9	-	8540	0	7,292							
8		8610	0	0							
8	<u>.                                    </u>	8620	0	0							
2	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
92	Fund Baiance Transfers Piedged to Pay Principal on Revenue Bonds	8640	0	O			de augresi				
99	Taxes Piedged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Piedged to Pay Interest on Revenue Bonds	8720	0	0			went or the				
88	Other Revenues Piedged to Pay Interest on Revenue Bonds	8730	0	0							
8	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	one of the second		error e e				
2	Taxes Transferred to Pay for Capital Projects	8810	0	0		- bug					
7		8820	0	0		et esail (6	en e				
2		8830	0	0							
	_	8840	0	O	ecest.						And the second s
7		8910	0	O		O	0		The second of th	and the second s	O
१ १	Other Uses Not Classified Elsewhere Total Other Hees of Funds	0668	2,115,533 7 116,633	0 346 456	D		Company of the control of the contro		0		0
1	1	A Commence of the Commence of	(2 446 6224	(110 004)	11 979 587		C The state of the	79 515 003	Notes for classes, controlled to select translation of control of the foregreen and the control of the control		Control of the contro
	100		(~, txu, cx,	A CONTROL OF THE CONTROL OF T	A Community of the Comm	The statement of the st	The control of the co		The second section of the section of th	The state of the s	And the second s
8	1	The second secon	(711,814)	(56,512)	8,465,112	(121,203)	278,794	74,799,793	169,289	96,403	0
<u>ور</u>			6,479,934	1,544,772	812,977	874,937	794,475	0	2,430,869	369,671	0
	5			and the second second	man in the backet of the first plane and to the second behavior of	Soften shows that definitions against a control of the soften than the soften	And the second s	A COMMENT OF THE PARTY OF THE P	the state of the s		THE RESIDENCE OF THE PROPERTY
∞ 🛭	Fund Balances without Student Activity Funds - June 30, 2023		5,768,120	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
8		*-120532000	77,822				Hard State of the				
8	_		00000								
à		<b>8</b> 5	124,990								
8			073 261								
8 8		8	0/5,011								
3 3	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,580)								
2	1		767'0/								

# 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

L	A	В	C		ш	L	9	I		F	×
-			(10)	(02)	(30)	(40)	(20)	(09)	(70)	(80)	(06)
~	Description (Enter Whole Dollars)	<b>4 8 8 9 9 9 9 9 9 9 9 9 9</b>	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
<u> </u>	92 93 RECEIPTS/REVENUES (with Student Activity Funds)										
8	94 LOCAL SOURCES	2007	12,161,939	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
35	95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	8	0	0		0	0				
8	96 STATE SOURCES	3006	4,792,156	830,000	233,776	723,469	11,405	0	0	0	O THE STATE OF THE
6	FEDERAL SOURCES	400	1,050,172	0	0	0	3,187	0	0	0	0
86	Total Direct Receipts/Revenues		18,004,267	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
8	Receipts/Revenues for "On Behalf" Payments	3998	4,847,744	0	0	0	0	0		0	0
9	Total Receipts/Revenues		22,852,011	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	O
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
ģ	102 Instruction	1000	10,464,409				303,159			0	
Ĕ	103 Support Services	2002	5,093,305	2,153,533		868'95	177,181	5,917,685		92,479	0
ģ	04 Community Services	3000	88,781	0		0	009				
106	105 Payments to Other Districts & Governmental Units	4000	954,533	102,350	0	1,487,376	0	O		0	0
100	106 Debt Service	2000	0	0	5,407,124	0	0			0	0
107	Totals Unrect Disburgements (Stoppediating)  Totals (Niest Stoppediating)  Totals (Niest Stoppediating)  Totals (Niest Stoppediating)  Totals (Niest Stoppediating)		16,601,028	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	0
108	Disbursements/Expenditures for "On Behalf" Poyments 2	4180	4,847,744	0	0	0	0	0		0	0
109	Total Disburse ments frequently are marked to the second s	~ /	21,448,772	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	0
110	Excess of Direct Receipts/Revenues	•	1,403,239	62,482	(3,464,470)	(121,203)	278,794	(4,715,210)	169,289	96,403	0
Ξ	11 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
1	12 OTHER SOURCES OF FUNDS (7000)							inglisers -			
113	Total Other Sources of Funds		0	127,462	11,929,582	0	0	79,515,003	0	0	0
114	114 OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		2,116,633	246,456	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(2,116,633)	(118,994)	11,929,582	0		79,515,003	Control of the c		O The state of the
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023	The second secon	5,844,362	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0

### STATEMENT OF REVENUES RECEIVEDIREVENUES FOR THE YEAR ENDING JUNE 30, 2023

Control   Cont		V	4	(			L				-	2
Comparison   Com	F	A	n	2 (3)	G (20)	(30)	r ( <del>04</del> )	) (§)	L (09)	- 62	(80)	<u>(06)</u>
1	1		Acct		Operations &	The second control of	THE RESIDENCE OF THE PARTY OF T	Municipal	ŧ		AND THE RESIDENCE AND THE PARTY OF THE PARTY	Fire Prevention &
	7		*	Educational	Maintenance	Debt Services	Transportation	Retirement/Social Security		Working Cash	Tot	Safety
March   Marc	٣	RCES (1000)										
Market present training of the control of the con	4		8									
The state of the	2			10,827,312	1,391,861	1,560,839	671,357	94,558	0	99,436	188,754	0
And the control formatted formatted by many control formatted form	9	Leasing Purposes Levy Special Education Durances Lavy	1130	0 419 141	0		C	•	C	1000000		
The control of the co	. 00		1150		•			176,266				
The state of the control contr	6		1160	Control of the first control to the comment	0	0			0			
	2 :		0,11	0	c	C	C	C		C	C	- C
Administration of the control of t	- 2	4	Ŗ	11,246,453	1,391,861	1,560,839	671,357	270,824		99,436	188,754	0 0
Application of the property states   120	5	PAYMENTS IN LIEU OF TAXES	9821									
Contractive transcription   200	14	Mobile Home Privilege Tax	1210	0	0	0	0		0	0	0	Of annual control of the control of the control of
Conception of the property implements   1233   10   10   10   10   10   10   10	15	ing Authorities	1220	0	0	0	0	0	0	0	0	0
test Prevention that of the filted by the filted formation of the filted forma	16	Corporate Personal Property Replacement Taxes	1230	0	0	0	0	463,785	0	0	0	0
The control of the	2	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0 0	0	0	0	0	0	0	0	0
Regular Tuliston from Pupils for Farmert (in State)   311	<u></u>	iotai Payments in Lieu of Laws.		5		>	•	462,/00 <del>4</del>		<b>&gt;</b>	>	
Regular 'Luiden from Dute Storetical finished   1311 0 0	6	THICK.	8									
Regular 'Lulein from Other Sources (16 State) 1312 0 0	2		1311	0								
Regular - Training from Other Sources (Lot of State)   2121   2	7 8		1312	0,0								
Summer Sch. Tuttion from Pupil so Parents (in State)         1321         0           Summer Sch. Tuttion from Orbe Dates (in State)         1322         0           Summer Sch. Tuttion from Orbe Sources (lost of State)         1332         0           CIT. Tuttion from Orbe Sources (lost of State)         1333         0           CIT. Tuttion from Orbe Sources (lost of State)         1333         0           CIT. Tuttion from Orbe Sources (lost State)         1344         0           Special Ed. Tuttion from Orbe Sources (lost State)         1342         0           Special Ed. Tuttion from Orbe Sources (lost State)         1342         0           Special Ed. Tuttion from Orbe Sources (lost State)         1342         0           Special Ed. Tuttion from Orbe Sources (lost State)         1342         0           Actual Common from Value or Perent (lost State)         1353         0           Actual Common from Value or Perent (lost State)         1353         0           Adult - Union from Orber Sources (lost State)         1313         1413           Adult - Union from Orber Sources (lost State)         1413         1413           Adult - Union from Orber Sources (lost State)         1413         1413           Adult - Union from Orber Sources (lost State)         1413         1413           Adu	33	The second secon	1314	0								
Summer Sch - Tuttion from Other Datricts (in State)         1322         0           Summer Sch - Tuttion from Other Sucres (in State)         1333         0           CIT - Tuttion from Other Sucres (in State)         1334         0           CIT - Tuttion from Other Sucres (in State)         1334         0           CIT - Tuttion from Other Sucres (in State)         1334         0           CIT - Tuttion from Other Sucres (in State)         1334         0           Secal Ed - Tuttion from Other Sucres (in State)         1334         0           Special Ed - Tuttion from Other Sucres (in State)         1334         0           Special Ed - Tuttion from Other Sucres (in State)         1334         0           Adul - Tuttion from Other Sucres (in State)         1334         0           Adul - Tuttion from Other Sucres (in State)         1334         0           Adul - Tuttion from Other Sucres (in State)         1334         0           Adul - Tuttion from Other Sucres (in State)         1334         143           Adul - Tuttion from Other Sucres (in State)         1435         143           Adul - Tuttion from Other Sucres (in State)         1435         143           Adul - Tuttion from Other Sucres (in State)         1435         1434           Regular - Transp Fees from Other Sucres (in State) </th <th>2</th> <td>The second section of the sect</td> <td>1321</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	2	The second section of the sect	1321	0								
Summer Sch - Tulion from Other Sources (lot of State)   1323   0	25	man and the second seco	1322	0								
Sammer Sch. "Inflator from Other Sources (Out of State)   1331   0   0	56	A STATE OF THE STA	1323	0								
CITE - Tukion from Opte Spirate (in State)         1331         0           CITE - Tukion from Opte Spirate (in State)         1334         0           CITE - Tukion from Opte Spirate (in State)         1334         0           CITE - Tukion from Opte Spirate (in State)         1343         0           Special Ed - Tukion from Opter Spirate (in State)         1343         0           Special Ed - Tukion from Opter Spirate (in State)         1343         0           Special Ed - Tukion from Opter Spirate (in State)         1343         0           Special Ed - Tukion from Opter Spirate (in State)         1352         0           Adda - Tukion from Other Spirate (in State)         1353         0           Adda - Tukion from Other Spirate (in State)         1313         0           Adda - Tukion from Other Spirate (in State)         1413         1400           Adda - Tukion from Other Spirate (in State)         1413         1400           Regular - Transp fees from Other Spirate (in State)         1413         1423           Regular - Transp fees from Other Spirate (in State)         1423         1423           Summer Sch - Transp fees from Other Spirate (in State)         1423         1424           Summer Sch - Transp fees from Other Spirate (in State)         1423         1423           Summer Sch	27		1324	0					e de la companya de l			
CIF. Tution from Other Delitricit (in State)         1332         0           CIF. Tution from Other Sources (not of State)         1333         0           CIF. Tution from Other Sources (not of State)         1331         0           Special Ed. Tution from Other Sources (not of State)         1342         0           Special Ed. Tution from Other Delitricit (in State)         1342         0           Adalt - Tution from Other Delitricit (in State)         1342         0           Adalt - Tution from Other Delitricit (in State)         1352         0           Adalt - Tution from Other Delitricit (in State)         1353         0           Adalt - Tution from Other Source (in State)         1353         0           Adalt - Tution from Other Source (in State)         1333         0           Adalt - Tution from Other Source (in State)         1313         400           Adalt - Tution from Other Source (in State)         1413         400           Regular - Transp Fees from Other Source (in State)         1413         400           Regular - Transp Fees from Other Source (in State)         142         423           Summer Sch - Transp Fees from Other Source (in State)         143         434           Summer Sch - Transp Fees from Other Source (in State)         143         434           Summer Sch	28		1331	0								
CTE. Tutton from Other Sources (In State)         1333         0           GTE. Tutton from Other Sources (In State)         1344         0           Special Ed. Tutton from Other Sources (In State)         1342         0           Special Ed. Tutton from Other Sources (In State)         1342         0           Special Ed. Tutton from Other Sources (In State)         1331         0           Adal: Tutton from Other Sources (In State)         1332         0           Adal: Tutton from Other Sources (In State)         1333         0           Adal: Tutton from Other Sources (In State)         1334         0           Adal: Tutton from Other Sources (In State)         1334         0           Adal: Tutton from Other Sources (In State)         1413         441           Adal: Tutton from Other Sources (In State)         1413         441           Regular Transp Fees from Other Sources (In State)         1413         441           Regular Transp Fees from Other Sources (In State)         1423         443           Summer Sch - Transp Fees from Other Sources (In State)         143         443           Summer Sch - Transp Fees from Other Sources (In State)         143         441           Social Ed - Transp Fees from Other Sources (In State)         143         441           Social Ed - Transp Fees fro	29	and the second s	1332	0								
CIT - Transp Fees from Other Sources (IO State)   1334   0	ဗ္က		1333	•								
Special Ed Unition from Other Detricts (in State)   1341 0 0	33		1334	0						(37		
Special Ed Tution from Other Sources (In State)         13-25         0           Special Ed Tution from Other Sources (In State)         13-24         0           Addul: Tution from Other Sources (Out of State)         13-25         0           Addul: Tution from Other Detrictly (In State)         13-32         0           Addul: Tution from Other Detrictly (In State)         13-32         0           Addul: Tution from Other Detrictly (In State)         13-32         0           Addul: Tution from Other Detrictly (In State)         1412         1413           Regular - Transp Feet from Other Detrictly (In State)         1413         1413           Regular - Transp Feet from Other Detrictly (In State)         1415         1422           Regular - Transp Feet from Other Sources (Out of State)         1423         1423           Summer Sch - Transp Feet from Other Sources (Out of State)         1423         1424           Summer Sch - Transp Feet from Other Sources (Out of State)         1424         1424           Summer Sch - Transp Feet from Other Sources (In State)         143         1424           Summer Sch - Transp Feet from Other Sources (In State)         143         143           CTF - Transp Feet from Other Sources (In State)         143         143           Special Ed - Transp Feet from Other Sources (In State)	7 6		1341	5 0								
Special Et - Tutton from Other Sources (our of State)         1344         0           Adult - Tutton from Other Sources (our of State)         1352         0           Adult - Tutton from Other Sources (our of State)         1333         0           Adult - Tuttion from Other Sources (our of State)         1334         0           Adult - Tuttion from Other Sources (our of State)         133         0           Adult - Tuttion from Other Sources (our of State)         141         141           Regular - Transp Fees from Other District (in State)         1413         1413           Regular - Transp Fees from Other Sources (our of State)         1415         1415           Regular - Transp Fees from Other Sources (our of State)         1415         1422           Regular - Transp Fees from Other Sources (our of State)         1423         1423           Summer Sch - Transp Fees from Other Sources (our of State)         1423         1424           Summer Sch - Transp Fees from Other Sources (our of State)         1424         1424           Summer Sch - Transp Fees from Other Sources (our of State)         1421         1424           Summer Sch - Transp Fees from Other Sources (our of State)         1441         1441           Summer Sch - Transp Fees from Other Sources (our of State)         1441         1441           Special Ed - Transp Fee	3 8		1343	0 0								
Adult - Tuition from Pupils or Parents (in State)  Adult - Tuition from Other Destricts (in State)  Adult - Tuition from Other Sources (in State)  Adult - Tuition from Other Sources (in State)  Adult - Tuition from Other Sources (in State)  Takase-cort Anton Fets  Adult - Tuition from Other Destrict (in State)  Takase-cort Anton Fets  Adult - Tuition from Other Destrict (in State)  Regular - Transp Fees from Other Destrict (in State)  Regular - Transp Fees from Other Sources (in State)  Regular - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  Summer Sch - Transp Fees from Other Sources (in State)  CIT - Transp Fees from Other Sources (in State)  CIT - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Special Ed - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Sources (in Stat	5 6	And a second of the control of the first figure control of the con	1344	<b>D</b>								
Adult - Lution from Other Sources (out of State)  Adult - Lution from Other Sources (out of State)  Adult - Lution from Other Sources (out of State)  1333 0 0  1340 0 0  1354 0 0  1354 0 0  1360 0 0  1370 0 0  1381 0 0  1381 0 0  1382 0 0  1411 0 0  1411 0 0  1412 0 0  1413 0 0  1413 0 0  1414 0 0  1415 0	3 %	regional and the second of the	1351	<b>D</b>								
Adult - Tutiton from Other Sources (Out of State)  Adult - Tutiton from Other Sources (Out of State)  Adult - Tutiton from Other Sources (Out of State)  Regular - Transp Fees from Other Districts (in State)  Regular - Transp Fees from Other Districts (in State)  Regular - Transp Fees from Other Sources (In State)  Regular - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Summer Sch - Transp Fees from Other Sources (In State)  Sources (In State)  Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Social Ed - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)  Adult - Transp Fees from Other Sources (In State)	37		1352									
Adult - Turition from Other Sources (Out of State)  1354 0 0  1440  Regular - Turition from Other District (in State)  Regular - Turition Frest from Pupils or Parents (in State)  Regular - Turition Frest from Other District (in State)  Regular - Turition Frest from Other District (in State)  Regular - Turition Frest from Other Sources (in State)  Summer Sch - Turition Frest from Other Districts (in State)  Summer Sch - Turition Frest from Other Districts (in State)  Summer Sch - Turition Frest from Other Districts (in State)  Summer Sch - Turition Frest from Other Districts (in State)  Summer Sch - Turition Frest from Other Sources (Out of State)  Summer Sch - Turition Frest from Other Sources (Out of State)  Summer Sch - Turition Frest from Other Sources (Out of State)  CIT - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Special Ed - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)  Adult - Trainsp Frest from Other Sources (Out of State)	38		1353	0								
Regular - Transp Fees from Other District (in State) Regular - Transp Fees from Other District (in State) Regular - Transp Fees from Other District (in State) Regular - Transp Fees from Other District (in State) Regular - Transp Fees from Other District (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp Fees from Other Sources (Out of State) CTE - Transp Fees from Other Districts (in State) Special Ed - Transp Fees from Other Districts (in State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State) Adult - Transp Fees from Other Sources (Out of State)	စ္တ		1354	0								
Regular - Transp Fees from Other Districts (in State) Regular - Transp Fees from Other Districts (in State) Regular - Transp Fees from Other Sources (in State) Regular - Transp Fees from Other Sources (our of State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp, Fees from Other Districts (in State) Summer Sch - Transp Fees from Other Sources (Out of State) Summer Sch - Transp Fees from Other Sources (Out of State) Transp Fees from Other Sources (Out of State) Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed	⊋ :			•								
Regular - Transp Fees from Other Districts (In State) Regular - Transp Fees from Other Districts (In State) Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Other Sources (In State) Regular Transp Fees from Other Sources (Out of State) Summer Sch - Transp Fees from Other Sources (Out of State) Summer Sch - Transp Fees from Other Sources (In State) Summer Sch - Transp Fees from Other Sources (In State) Summer Sch - Transp Fees from Other Sources (In State) Summer Sch - Transp Fees from Other Sources (In State) Summer Sch - Transp Fees from Other Sources (In State) Summer Sch - Transp Fees from Other Sources (In State) CIT - Transp Fees from Other Sources (Out of State) CIT - Transp Fees from Other Sources (Out of State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State) Special Ed - Transp Fees from Other Sources (In State)	<b>F</b>											
Regular - Transp Fees from Other Sources (in State) Regular - Transp Fees from Cocurricular Activities (in State) Regular Transp End from Other Sources (our of State) Regular Transp End from Other Sources (our of State) Summer Sch - Transp, Fees from Other Sources (in State) Summer Sch - Transp, Fees from Other Sources (in State) Summer Sch - Transp Fees from Other Sources (our of State) Summer Sch - Transp Fees from Other Sources (our State) Summer Sch - Transp Fees from Other Sources (our State) CIT - Transp Fees from Other Sources (our State) CIT - Transp Fees from Other Sources (our State) CIT - Transp Fees from Other Sources (our State) CIT - Transp Fees from Other Sources (our State) CIT - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State) Special Ed - Transp Fees from Other Sources (our State)	43		1411				5 0		er e e e			
Regular - Tanap Fees from Co-curricular Activities (in State)  Regular - Tanap Fees from Other Sources (out of State)  Summer Sch - Tanap, Fees from Other Sources (in State)  Summer Sch - Tanap, Fees from Other Sources (in State)  Summer Sch - Tanap, Fees from Other Sources (in State)  Summer Sch - Tanap, Fees from Other Sources (in State)  Summer Sch - Tanap, Fees from Other Sources (in State)  Summer Sch - Tanap, Fees from Other Sources (in State)  CIT - Tanap Fees from Other Sources (in State)  CIT - Tanap Fees from Other Sources (in State)  CIT - Tanap Fees from Other Sources (in State)  CIT - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Special Ed - Tanap Fees from Other Sources (in State)  Adult - Tanap Fees from Pupils or Parents (in State)  Adult - Tanap Fees from Other Other Sources (in State)  Adult - Tanap Fees from Other Other State)  Adult - Tanap Fees from Other Other State)  Adult - Tanap Fees from Other Other States  Adult - Tanap Fees from Other Other States  Adult - Tanap Fees from Other States  Adult - Tanap Fees from Other Other States  Adult - Tanap Fees from Other States  Adult - Tanap Fees fr	4	Regular - Transp Fees from Other Sources (in State)	1413				0					
Summer Sch. Transp, Fees from Other Sources (Out of State)  Summer Sch. Transp, Fees from Pupils or Patents In State)  Summer Sch. Transp, Fees from Other Sources (Out of State)  Summer Sch. Transp, Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  CIT. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Adult. Transp Fees from Other Sources (In State)	45		1415		e e e e e e e e e e e e e e e e e e e		0					
Summer Sch. Transp, Frest from Pupils or Parents (in State)  Summer Sch. Transp, Frest from Orbitotis (in State)  Summer Sch. Transp, Frest from Orbitotis (in State)  Summer Sch. Transp, Frest from Orbitotis (in State)  CIT. Transp Free from Orbitotis (in State)  Special Ed. Transp Frees from Orbitotis (in State)  Adult - Transp Frees from Orbitotis (in State)	46	to product the second control of the second	1416	0.50			0					
Summer Sch. Transp. Fees from Other Sources (for State)  Summer Sch. Transp. Fees from Other Sources (for State)  Summer Sch. Transp. Fees from Other Sources (for State)  CIT. Transp. Fees from Other Sources (for State)  CIT. Transp Fees from Other Sources (for State)  CIT. Transp Fees from Other Sources (for State)  CIT. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Special Ed. Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)  Adult - Transp Fees from Other Sources (for State)	4		1421				0					
Summer Sal - Transp, Fees from Other Sources (Out of State)         1434           CTE - Transp Fees from Other Sources (Out of State)         1431           CTE - Transp Fees from Other Sources (Out of State)         1432           CTE - Transp Fees from Other Sources (Out of State)         1443           CTE - Transp Fees from Other Sources (Out of State)         1441           Special Ed - Transp Fees from Other Sources (Out of State)         1442           Special Ed - Transp Fees from Other Sources (Out of State)         1443           Special Ed - Transp Fees from Other Sources (Out of State)         1443           Special Ed - Transp Fees from Other Sources (Out of State)         1443           Addut - Transp Fees from Other Sources (Out of State)         1444           Addut - Transp Fees from Other Sources (Out of State)         1452	\$ 6		1422				0					
CTE - Transp Fees from Pupils or Parents (in State)         1431           CTE - Transp Fees from Other Districts (in State)         1432           CTE - Transp Fees from Other Districts (in State)         1434           CTE - Transp Fees from Other Districts (in State)         1441           Specials Ed - Transp Fees from Other Districts (in State)         1442           Specials Ed - Transp Fees from Other Sources (Out of State)         1443           Specials Ed - Transp Fees from Other Sources (Out of State)         1443           Adult - Transp Fees from Other Sources (Out of State)         1443           Adult - Transp Fees from Other Sources (Out of State)         1451	200		1424				0			*****		
CTE. Transp Fees from Other Districts (in State)         1432           CTE. Transp Fees from Other Sources (in State)         1433           CTE. Transp Fees from Other Sources (Out of State)         1444           Special Ed. Transp Fees from Other District (in State)         1441           Special Ed. Transp Fees from Other Sources (Out of State)         1443           Special Ed. Transp Fees from Other Sources (Out of State)         1444           Adult - Transp Fees from Other Sources (Out of State)         1453           Adult - Transp Fees from Other Districts (in State)         1452	51	To the second se	1431		in) sejeme		0			Pl-Acces	erac (av	
CTE. Transp Fees from Other Sources (in State)  CTE. Transp Fees from Other Sources (out of State)  Special Ed. Transp Fees from Other State)  Special Ed. Transp Fees from Other District (in State)  Special Ed. Transp Fees from Other Sources (out of State)  Special Ed. Transp Fees from Other Sources (out of State)  Special Ed. Transp Fees from Other Sources (out of State)  Adult - Transp Fees from Other Districts (in State)  Adult - Transp Fees from Other Districts (in State)  1451	52		1432				0					
CIR. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Public State)  Special Ed. Transp Fees from Other District (in State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Adult - Transp Fees from Other Districts (in State)  Adult - Transp Fees from Other Districts (in State)  1452	23	ally contract and the second contract of the	1433		uresia		0			e es		
Special Ed. Transp Fees from Other Districts (in State)  Special Ed. Transp Fees from Other Sources (Out of State)  Special Ed. Transp Fees from Other Sources (Out of State)  Adult - Transp Fees from Other Sources (in State)  Adult - Transp Fees from Other Districts (in State)  Adult - Transp Fees from Other Districts (in State)  1452	4		1434	10			0					
Special Ed. Transp Fees from Other Sources (in State) 1443 Special Ed. Transp Fees from Other Sources (in State) 1443 Adult - Transp Fees from Other Sources (in State) 1444 Adult - Transp Fees from Other Districts (in State) 1452	ន្តន		1441				0					
Special Ed Transp Fees from Other Sources (Out of State)  Adult - Transp Fees from Other Districts (in State)  Adult - Transp Fees from Other Districts (in State)  1452	8 0	A CONTRACTOR OF THE PROPERTY O	1442				5 0		College			
Adult - Transp Fees from Pupils on Parents (in State) Adult - Transp Fees from Other Districts (in State) 1452	88		1444				0					
Adult - Transp Fees from Other Districts (in State) 1452	28	E	1451				0		20110 20110 20110	ere e		
	9	Adult - Transp Fees from Other Districts (in State)	1452				0					

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

	A	00	ပ	_	ш	ட	9	I		->	×
口			(01)	(20)	(06)	(40)	(20)	(09)	(70)	(80)	(96)
c	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
19	Adult - Transp Fees from Other Sources (in State)	1453				0	Security				
8		1454				0					
8 2	Total Transportation Fees AADMINGS ON INVESTMENTS	3500				0					
2 8	Interest on investments	1510	100 448	27,623	174 715	12.097	10.533	1 089 684	69.853	128	Property of the Contract of th
98	-	1520	0	0	23,324	0	0	112,791	0	0	0
67	Total Earnings on investments		100,448	22,623	148,039	12,097	10,533	1,202,475	69,853	128	
8	×	1600									
8		1611	164,718								
위	Sales to Pupils - Breakfast	1612	0								
7	Sales to Pupils - A la Carte	1613	1,751								
3 2	Sales to Adults	1620	<b>o</b> C								
7	-	1690	٥								
15	Total Food Service		166,469								
9/	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
8	-	1719	0	0							
2 8	-	1720	47,809	•					L M		
3 2	book Store Sales Other District/School Activity Revenue (Describe & Itemize)	1790	0 0	o c					y elano		
ê	+	1799	124 000	,							
8	Total District/School Activity Income (without Student Activity Funds)	4	47,809	0							
26			172,799								
85	TEXTBOOK INCOME	1870							e esp		
98	_	1811	326,005								
8		1812	0								1-0
8 8	Kentais - Adult/Continuing Education rexbooks Rentais - Other (Describe & Hemise)	1813	0 0								
38		1821	0								
91	_	1822	0								
8	<del>-</del>	1823	0								
3 9	Sales - Other (Describe & Remize) Other (Describe & Remize)	1890	0 0								
95			326,005								
96	OTHER REVENUE FROM LOCAL SOURCES	1900		600							
97	Rentals  Restals	1910	0	4,407							
98	-	1920	0	0	0	0	0	0	0	0	0
3 5	Impact Fees from Municipal or County Governments Services Provided Other Districts	1930	•	45,744	o	0 0	0	0	0	0	0
į	:	1950	144.802	23.730	0	16.148	0	0		0	0
102		1960	0	0	0	0	0	0	0	0	0
103		1970	0								
5 5	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
	School Facility Occupation Tax Proceeds	1983			0		Control of the contro	0			
100		1992	<b>3</b> 0	5	D	9	>	>			
108	:	1993	0	0	0	0	0	0		0	0
100	Other Local Revenues (Describe & Itemize)	1999	4,963	0	0	0	0	0	0	0	0

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

-	•	a	ی	2	u	_	י		, , ,	,	11
-			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
~	Description (Enter Whole Dollars)	# #cct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
हि	Total Other Revenue from Local Sources		149,765	73,881	0	16,148	0		0	0	0
=======================================	Total Receipts/Revenues from Local Sources (Without Student Activity runds 1/99)	1000	12,036,949	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,161,939								
	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
1 4	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
110	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
1	Total How-Through Receipts, Revenues from One District to Another District  BEFEIDTS RELIGIOUS SERVICES TO BE SERVICES (SERVICE)	<b>300</b>	0	0		0	0				
	UNRESTRICTED GRANTS-IN-ALD (3001-3089)										
	Evidence Based Funding Formula (Section 18-8.15)	3001	4,130,114	780.000	233,776	0	0	0		0	0
21	Reorganization Incentives [Accounts 3005-3021]	3005	0	0	0	0	0	0		0	0
22	General State Aid - Fast Growth District Grant	3030	•	0	0	0	0	0		0	0
23	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
* I	Total Unrestricted Grants-In-Aid RESTRICTED GRANTS-IN-AID (1900)		4,130,114	ono'ns/	433,//6	0	9	Ď		•	0
	SPECIAL EDUCATION										
312	Special Education - Private Facility Tuition	3100	386,554			0			418714		
28	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			O					
ଛ	Special Education - Personnel	3110	0	0		0					
္ကု ႏ	Special Education - Orphanage - Individual	3120	0			0					
नह	Special Education - Orphanage - Summer Individual Special Education - Summer School	3145	0 0			0					
33	Special Education - Other (Describe & Itemize)	3199	0	0		0					
ह्र		- 3000000000000000000000000000000000000	386,554			0					
	CAREER AND TECHNICAL EDUCATION (CTE)										
38	CTE - Technical Education - Tech Prep	3200	0	0.0			0				
-	CIE. Secondary Togram improvement (CIE.)	3225	701'1	0			0				
	CTE - Agriculture Education	3235	0	0			0		step obes		
<del>1</del>	CTE - Instructor Practicum	3240	0	0			0				
	CTE - Student Organizations	3270	0	0			0				
7 6	CIE - Other (Describe & Remite)	3299	1 182	0 0			0 0				
450	BLINGUAL EDUCATION			•			,				
5	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				O and the state of				
!	Total Bilingual Ed		0				0				
8	ts.	3360	197	•			o				
-2		3370	0	0	dette o		• mercuari conscionado de como de conscionado de como de conscionado de como d				
21	production of the contract of	3410	0	0	0	0	0	0	0	0	0
25	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
1965	TRANSPORTATION					1					
:	Transportation - Regular and Vocational	3500	0	0		352,218	0				
2 3	Transportation - Special Education Transportation - Other Describe & Hemital	3510	0	0 0		3/1,251	ACRES OF STREET AND THE STREET				

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

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			(01)	(20)	(30)	(40)	(20)	(09)	(3	(80)	8
	Decretation (Ereas Metals Dellace)	4.04		O secitore			Municipal				Eira Pravantion &
ç		<b>!</b> *	Educational	Maintenance	Debt Services	Transportation	Retirement/ Social	Capital Projects	Working Cash	Tort	Safety
158	Learning Improvement - Change Grant	3610	0				Aumor				
159	Scientific Literacy	3660	O .	0		0	0	10			
160	Truant Alternative/Optional Education	3695	0			0	0				
161		3705	272,631	0		0	11,405	elleri			
162	Chicago General Education Block Grant	3766	0	0	*	0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		20,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,478	0		0	0	C	0	0	
171	Total Restricted Grants-In-Aid		662,042	20,000	0	723,469	11,405	0		0	The second of the second secon
172	Total Receipts from State Sources	808	4,792,156	830,000	233,776	723,469	11,405	0	0	0	0
173											
174	UNRESTRICTED GRANTS-IN-ALD RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	g.	1004	0	0	0	0	0	0	0	0	0
17g	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009	c	c	c	C	c	c	C	C	
112			0	0	0	0	0	0	0	0	0
1,	- 2								er ekseement ombatten er da ekstert et inter		
10			•								
2 0	rread Start  - read start  - r	4050	)	C				C			
181	<u> </u>	4060	6	0		0	0	O Commission of the continuous			
$\mathbb{L}$	i	4090						will d			
182	Teach Described Courses to Aid Described Clearly force Tables Court	-	0	0		0	0	0			0
3			ingle interest of the second contraction of			O		A Company of the Association of the Company			
184	restricted grants-in-ald received from federal govt thru the state (4100-4999)	<b>.</b>						energia L			
185	THE V										
186	Title V - Innovation and Fexibility Formula	4100	0	0		0	0	or eleganic			
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V	Action Colonia and Colonia	0	0		0	0				
191	POOD SERVICE										
192	Preakfast Start-Up Expansion	4200	0	9.79			0				
193	National School Lunch Program	4210	126,138				0	41-3-4			
194		4215	361				0				
195	School Breakfast Program	4220	0				0				

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

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-			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)
Γ	Description (Enter Whole Dollars)	Acct		Operations &			Municipal			1	Fire Prevention &
_		*	Educational	Maintenance	Debt services	ransportation	Ketirement/ Social	Capital Projects	Working Lash	נסו	Safety
186	Summer Food Service Program	4225	0								
197	And the company of the control of th	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
ន្តា	Total Food Service	s Section of the section of the sect	126,499				0				
201	me			la telva							
202	Title i - Low income	4300	27,155	0		0	147				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204		4340	0	0		0	0				
205	Title I- Other (Describe & Itemize)	4399	0	0		0	0		- Transfer		
506	Total Take I		27,155	0		0	147				
207	MEN										
208	Title IV - Student Support & Academic Enrichment Grant	4400	8,346	0		0	0				
7	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4415	•	•		4	•				
507	Schools		0	Control of the second s		0	3				
2	Title IV - 21st Century Comm Learning Centers	4421	0			0	0				
	This IV - Other (Describe & Itemize)	4499	0	0		0	0				
7	Total Title IV		8,346			9					
213	TERMA-SPEIA EDICATION										
77	Fed - Spec Education - Preschool Flow-Through	4600	8,548	garde C. Carbon conserver on an about Mandall contribution on Carbon Car		0	0				
215	Fed · Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	312,553	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
718	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
श	Total Federal - Special Education		321,101	0		0	0				
221	CTE.PERKINS										
21	CTE - Perkins - Title IIIE - Tech Prep	4770	0	0	16.		0				
2	e & Itemize)	4799	0	0			0				
77	Total CTE - Perkins	The English Country of the Country o	0	O THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS N			0				
525			0	0			O CONTRACTOR OF THE PARTY OF TH				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0			0
	ARRA - Title I - Low income	4851	0	0		0	0				
077	AKKA - IMEI - NEBECIEO, FIVALE ADDA - Titla I. Definition Drivate	4037	0.0	<b>3</b> C			<b>D</b>	> 0			
315	ARRA - Tate I - School Improvement (Part A)	4854	0 0	o c	0.0	> 0	0	0		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0
231	1003g)	4855	0	0	The same of the sa	0	0	0		0	1
232	ARRA - IDEA - Part B - Preschool	4856	0	0		0	0	0		9	
233	ARRA-IDEA - Part B - Flow-Through	4857	0	0	-	0	0	0		0	
234	ARRA - Title HD - Technology-Formula	4860	0	0		0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0		0	0	0		0	
9			c	•		•	The state of the s	· 教育 · · · · · · · · · · · · · · · · · ·			

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

(10)  - Collars)  - Actt Educational - 4855 - 4865 - 4865 - 4866 - 4867 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 4877 - 60 - 677 - 6879 - 677 - 6879 - 677 - 67	Dett Services	Transportation  Transportation  O	(50)  Municipal Retriement/ Social Security 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(60) Capital Projects 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Working Cash	Tort Tort 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Fire Prevention & Safety 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Description (Enter Whole Dollars)         Act         Educational           ARRA - Child Nutrition Equipment Assistance         4863         0           Impact Aid Formula Grants         4863         0           Impact Aid Formula Grants         4865         0           Qualified Sort Academy Bond Tax Credits         4865         0           Qualified School Construction Bond Credits         4867         0           Build America Bond Tax Credits         4867         0           Build America Bond Tax Credits         4869         0           Build America Bond Tax Credits         4869         0           Other ARRA Funds - II         4871         0           Other ARRA Funds - III         0         4873         0           Other ARRA Funds - III         0         4873         0           Other ARRA Funds - IV         4875         0           Other ARRA Funds - IV         4875         0           Other ARRA Funds - IV         4875         0           Other ARRA Funds Will         4875         0           Other ARRA Funds IV         4877         0           Other ARRA Funds IV         4877         0           Other ARRA Funds IV         4877         0	Debt Services  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Transportation 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Capital Projects  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Working Cash		Fire Prevention & Safety Safety 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
ARRA - Child Nutrition Equipment Assistance 4883 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1						0000000000000	
Impact Aid Formula Grants   4864			0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
Competitive Grants   Competitive Grants   Competitive Grants   Consists   C				0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0
Qualified Zone Academy Bond Tax Credits     4866       Qualified School Construction Bond Credits     4867       Qualified School Construction Bond Credits     4867       Build America Bond Tax Credits     4869       ARRA - General State Aid - Other Govt Services Stabilization     4870       Other ARRA Funds - II     4871       Other ARRA Funds - IV     4873       Other ARRA Funds - V     4874       Other ARRA Funds - V     4876       Other ARRA Funds - V     4876       Other ARRA Funds - V     4877       Other ARRA Funds VIII     4877       Other ARRA Funds VIII     4878       Other ARRA Funds VIII     4878       Other ARRA Funds ST     4878       Other ARRA Funds ST     4879       Other ARRA Funds ST     4870       Other ARRA Funds ST     4870			000000000000000000000000000000000000000	0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0
Qualified School Construction Bond Credits     4867       Build America Bond Tax Credits     4868       Build America Bond Interest Reimbursement     4869       ARRA. General State Aid - Other Goot Services Stabilization     4870       Other ARRA Funds - III     4871       Other ARRA Funds - IV     4873       Other ARRA Funds - IV     4873       Other ARRA Funds - IV     4873       Other ARRA Funds - IV     4875       Other ARRA Funds - IV     4875       Other ARRA Funds - IV     4876       Other ARRA Funds VIII     4877       Other ARRA Funds VIII     4877       Other ARRA Funds VIII     4878       Other ARRA Funds IV     4878       Other ARRA Funds IV     4879			0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0		0 0 0 0 0 0 0 0	0 0 0 0 0 0
Build America Bond Tax Credits         4868           Build America Bond Interest Reinbursement         4869           Build America Bond Interest Reinbursement         4870           Gother ARRA - General Start Aid - Other Good Services Stabilization         4871           Other ARRA Funds - III         4871           Other ARRA Funds - IV         4873           Other ARRA Funds - VI         4873           Other ARRA Funds - VI         4876           Other ARRA Funds - VI         4877           Other ARRA Funds - VI         4877           Other ARRA Funds - VI         4877           Other ARRA Funds - VI         4878           Other ARRA Funds - VI         4879			00000000000	0 0 0 0 0 0 0 0 0			
Build America Bond Interest Reinbursement         4669           ARRA. General State Aid - Other Gon's Savices Stabilization         4870           Other ARRA Funds - II         4871           Other ARRA Funds - IV         4872           Other ARRA Funds - IV         4873           Other ARRA Funds - IV         4873           Other ARRA Funds - IV         4876           Other ARRA Funds VIII         4877           Other ARRA Funds VIII         4878           Other ARRA Funds VIII         4878           Other ARRA Funds XI         4878           Other ARRA Funds VIII         4878           Other ARRA Funds VIII         4878           Other ARRA Funds VIII         4878           Other ARRA Funds XIII         4878           Other ARRA Funds VIII         4879           Other ARRA Funds VIII         4870           Other ARRA Funds VIII         4870			0 0 0 0 0 0 0	0 0 0 0 0 0		0 0 0 0 0	0 0 0
ARRA - General State Aid - Other Gont Services Stabilization         4870           Other ARRA Funds - III         4871           Other ARRA Funds - IV         4873           Other ARRA Funds - IV         4873           Other ARRA Funds - IV         4873           Other ARRA Funds - IV         4876           Other ARRA Funds - IRRA Funds VIII         4877           Other ARRA Funds SIX         4878           Other ARRA Funds SIX         4879           Other ARRA Funds SIX         4870			0 0 0 0 0 0 0 0	0 0 0 0 0 0 0		0 0 0 0	0 0 0
Other ARRA Funds - II 4871 Other ARRA Funds - III 4872 Other ARRA Funds - IV 4873 Other ARRA Funds - V 4874 Other ARRA Funds VI 4875 Other ARRA Funds VII 4875 Other ARRA Funds VII 4875 Other ARRA Funds VII 4877 Other ARRA Funds VII 4877 Other ARRA Funds VII 4878 Other ARRA Funds VII 4878 Other ARRA Funds IX 4878 Other ARRA Funds IX 4878 Other ARRA Funds IX 4878 Other ARRA Funds VIII 4880 Other ARRA Funds IX 4878			0 0 0 0 0	00000		00000	0 0
Other ARRA Funds - III Other ARRA Funds - IV			0 0 0 0 0 0	0000		0 0	
Other ARRA Funds - IV         4873           Other ARRA Funds - V         4874           ARRA - Early Childhood         4875           Other ARRA Funds VII         4877           Other ARRA Funds VII         4877           Other ARRA Funds VII         4877           Other ARRA Funds XI         4878           Other ARRA Funds St Job Fund Program         4879           Total Stimulus Programs         4879           Rase to the Top Programs         4801			00000	0 0 0		0	
Other ARRA Funds - V         4874           ARRA- Early Childhood         4875           Other ARRA Funds VIII         4877           Other ARRA Funds VIII         4877           Other ARRA Funds IX         4878           Other ARRA Funds IX         4878           Other ARRA Funds X         4878           Other ARRA Funds X         4879           Other ARRA Funds Programs         4880           Reac to the Fogerms         4801				0 0 0		0	0
ARRA - Early Childhood         4875           Other ARRA Funds VII         4876           Other ARRA Funds VII         4873           Other ARRA Funds IX         4878           Other ARRA Funds IX         4879           Other ARRA Funds IX         4870			0	0		0 0	0
Other ARRA Funds VII         4877           Other ARRA Funds VII         4877           Other ARRA Funds IX         4878           Other ARRA Funds IX         4878           Other ARRA Funds IX         4879           Other ARRA Funds IX         4879           Other ARRA Funds IX         4890           And Stimular Programs         4890			0	0		0	•
Other ARRA Funds VIII         4877           Other ARRA Funds IX         4878           Other ARRA Funds X         4879           Other ARRA Funds Ed Jub Fund Program         4880           Total Stimulus Programs         4801			0	Ó			
Other ARRA Funds IX Other ARRA Funds X Other ARRA Funds Ed Job Fund Program 14800 Total Stmulus Programs Race to the Top Program 14901			0	•	the second of th	0	0
Other ARRA Funds X Other ARRA Funds Ed Job Fund Program Total Simulus Programs Race to the Top Programs Race to the Top Programs	The second secon	the contract of the state of th	A STATE OF THE PARTY OF THE PAR	0		0	0
Other ARRA Funds Ed Job Fund Program Total Schmilds Programs Race to the Top Program 490.1	100000000000000000000000000000000000000	0	•	0		0	0
Total Stimulus Programs Race to the Top Program 4901.		0	0	0		0	0
Race to the Top Program	0	0	0	0		0	0
Race to the Top - Preschool Expansion Grant		A CONTRACTOR OF THE PARTY OF TH					
	e e e e e e e e e e e e e e e e e e e	0	0				
259 Title III - Language Inst Program - Limited Eng (LIPLEP)		0	O				
	0	0	0				
261 Title II - Eisenhower Professional Development Formula 0	0	0	0				
262 Title II - Teacher Quality 14,090	0	0	0		****		
Title II - Part A - Supporting Effective Instruction - State Grants	0	0	0				
Federal Charter Schools	0	0	0				
265 State Assessment Grants 0	0	0	0				
4982	0	0	0				
	0	0	0				
268 Medicaid Matching Funds - Fee-for-Service Program 4992 50,844	0	0	0				
	0	0	3,040	0			0
270 Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	0		3,187	0	The second secon	0	0
271 Total Receipts Revenues from Federal Sources		0	3,187	0	0	0	0
272 Total Direct Receipts/Revenues (without Student Activity Funds 1799)	2,318,365 1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
18,004,267	2,318,365 1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0

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Continue	_	⋖	<u></u>	ပ		ш	u	တ	I		_	¥	
Proceedings   Procedings   Procession   Pr	-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
Decisional property (page 1971)   Deci	2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Participation   Participatio	6	10 - EDUCATIONAL FUND (ED)											
Any original proposition of the state of the st	4	INSTRUCTION (ED)	1000										
the fine that th	2	Regular Programs	1100	5,781,115		238,727	147,609	3,490	2,416	0	3,300	6,777,300	6,874,893
10.00   10.0	9	Tuition Payment to Charter Schools	1115			Control of the second of the s						0	0
Control Cont	7	Pre-K Programs	1125	219,041		3,030	21,226	635	echtere dedice een transferhoen dichemina	0	0	272,452	278,960
position for particular signature (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	00	Special Education Programs (Functions 1200-1220)	1200	1,698,185	2	149,789	12,364	4,349	0	0	0	2,079,307	2,190,417
The control of the co	6	Special Education Programs Pre-K	1225	202,448		0	2,104	0	0	0	0	210,651	224,861
the contact interpretation of the co	2	Remedial and Supplemental Programs K-12	1250	81,551	18	O	0	The second secon		0	A	100,070	101,879
Continue terminal regions	=[	Remedial and Supplemental Programs Pre-K	1275	0		0	O	0		0	9	0	0
the control of the part of the control of the contr	2 5	Adult/Continuing Education Programs	1900			0 0	> 0		D	<b>O</b>	D	Description of the control of the co	0 0
State   Stat	2 =	CIEPTORIAINS	1500	00 472		0 20 20		1 185	OEE			120 78	DEC 7F1
The control of the co	1 4	Interscholastic Frograms	2001	69,4/3	And the second s	116,62	C0+,41	COT'T	DCC	)		O/7/OCT	PC7'/CT
Operation of page 10 colors         1500         0 <th< td=""><td>0 %</td><td>Summer School Frograms Giffad Programs</td><td>1650</td><td>0 0</td><td>the formation of the state of t</td><td>o 0</td><td>0</td><td></td><td>0</td><td>&gt; 0</td><td>0</td><td>0</td><td>0</td></th<>	0 %	Summer School Frograms Giffad Programs	1650	0 0	the formation of the state of t	o 0	0		0	> 0	0	0	0
Supply of the property of the	2	parameters and the figure of the state of th	1700		The second secon	0	- Liver and the state of the st	Commercial control of the control of	O	A D	D	O	0
Part Fundational Control Programs (1978)   1973   1973   1974   1975   1	18	Bilingual Programs	1800	0		0	0	0		0	0	0	0
Preficiency of the frequency of the freq	19	Truant Alternative & Optional Programs	1900	0		0	0	0	0	0	0	0	0
Separate Libration (pages)         1911         Applied to City (pages)	S	Pre-K Programs - Private Tuition	1910						0			C C C C C C C C C C C C C C C C C C C	0
Secretication of protein billion         1933         1934         1933         1934         1934         1934         1934         1934         1934         1934         1934         1934         1934         1934         1934         1934	12	Recular K-12 Programs - Private Tuition	1911						O CONTRACTOR OF THE CONTRACTOR			O	O
Special content forgers of the content of the conte	22	Special Education Programs K-12 - Private Tuition	1912				de all		767,781			767,781	880,000
Executive Systement Program First Filtings   1914	23	Special Education Programs Pre-K - Tuition	1913						0			0	0
The constitution of the contact interest inter	24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Classication between the fundamental parameters   1918	52	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						O			militarios esta esta esta esta esta esta esta est	0
International programs   Progra	8	Adult/Continuing Education Programs - Private Tuition	1916		e veren				0			0	0
Statisticate training and attendional pages   Statistic and attendional	27	CTE Programs - Private Tuition	1917						0			0	0
Summarication integrants. Future Lindian 1923   1929   1929   1920   192	28	Interscholastic Programs - Private Tuition	1918									0	0
Contract Properties Tracks Indian         133         869,237         415,457         157,756         9         9         9         9         9         9         120,250         9         120,250	53	Summer School Programs - Private Tuition	1919						0			0	0
Parisity Control Property Property (1982)   126,279	8 5	Gifted Programs - Private Tuition	1920						0 0			5 0	0 0
Subjective transition of the interview of the inter	3 5	Tringual 1.05 and - 1.17ate Tenes.  Tringual Affairst Modern State Continued to Continue State Children Tringuals Affairst Modern State Ontinued Ed Princing - Private Tuition	1922		200-00				C			-	C
Trail instruction will bethough studiest statistics will be the bear of the statistic between Activity Funds)         300         8,071,813         869,379         415,457         197,786         9,659         777,527         0         3,300         10,345,409         10,545,409         10,	333	Student Activity Fund Expenditures	1999						126.570		An application of the Market Investment of the second	126,570	000'06
Total Instruction w (with Studient Activity Funds)         3.00         6,071,813         869,237         413,457         197,786         9,659         897,097         0         3,300         10,464,409         10           Supports Structions (with Studient Activity Funds)         200         20,401         40,167         1123,736         899         0         0         0         0         467,417         0         10,464,409 <td>34</td> <td>Total Instruction <sup>10</sup> (without Student Activity Funds)</td> <td>1000</td> <td>8,071,813</td> <td>n-eno.</td> <td>415,457</td> <td>197,786</td> <td>659'6</td> <td>770,527</td> <td>0</td> <td>3,300</td> <td>10,337,839</td> <td>10,688,244</td>	34	Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	8,071,813	n-eno.	415,457	197,786	659'6	770,527	0	3,300	10,337,839	10,688,244
System Control State Stat	35	Total instruction 10 (with Student Activity Funds)	1000	8,071,813		415,457	197,786	659'6	760,768	0	3,300	10,464,409	10,778,244
List Depoil Services         Activations & Social Work Services         Activatio		SUPPORT SERVICES (ED)	2000										
Activation of Social Work Services         2.10         2.96 (51)         4.01 (57)         4.01 (57)         4.01 (57)         4.02	37	SUPPORT SERVICES - PUPILS						e e e e e e e e e e e e e e e e e e e					
Guidance services         2120         126         6         6         0	38	Attendance & Social Work Services	2110	296,615	40,167	129,736	899	0	0	0	0	467,417	408,282
Health Services         2130         138 536         5,122         8,456         4,114         0         0         0         155,228           Population Services         2134         200,388         6,142         3,656         4,114         0         0         0         0         155,228           Population Services         2134         42,09,41         47,040         6,395         0         0         0         0         0         0         0         269,475           Speech Pathological Services         2136         47,041         47,040         6,395         0         0         0         0         0         0         0         269,475           Speech Pathological Services Full         2130         13,516         200         1,579,181	88	Guidance Services	2120	0	0	0	0	0	0	0	0	O	0
Pytycholegical Services Pytholegical Services Se	8	Health Services	2130	138,536		8,456	4,114	0	0	0	0	156,228	169,768
Operation Style Section Strikes         4 John List         4	4	Psychological Services	2140	200,928	on a section of the section of	309	786	O	0	0	0	269,475	240,065
Quitable Services - builis Support Services - support	7 6	Speech Pathology & Audiology Services Other Sumort Services - Punits (Describe & Hemize)	2190	429,941	-	716,60	0,450	) C	<b>S</b>		D	519 556	503,500
Support SERVICES - INSTRUCTIONAL STAFF         Inspired to list the control of list state of lis	4	Total Support Services - Pupils	2100	1,579,181	16	202,413	7,249	0	0	0	0	1,955,019	2,009,015
Echactational Media Services         2210         113,944         57,051         18,855         8,453         0         0         0         0         198,303           Echactational Media Services         2220         130,915         18,433         281,180         307,653         10,673         0         0         0         748,854           Assessment & Testing         2220         244,859         75,484         300,035         316,106         10,673         0         0         0         0         0         0         947,157           Support Services - Instructional Services         3220         244,855         75,484         300,035         316,106         10,673         0         0         0         947,157           Support Services - Instructional Services         3220         140,885         41,481         4,753         32         24,753         24,7	45	SUPPORT SERVICES - INSTRUCTIONAL STAFF	T-1										
Educational Media Services         2220         130,915         18,433         281,180         307,653         10,673         0         0         0         748,854           Assessment & Testing         230         24,855         75,484         300,035         316,106         10,673         0         0         0         0         0         0         0         40         0         0         40,157         0         0         0         0         0         0         947,157         0	8	incommentation of instruction services Services	2210	113,944	57,051	18,855	8,453	0	0	0	0	198,303	233,722
Assessment & Testing         Assessmen	47	Educational Media Services	2220	130,915		281,180	307,653	10,673	0	0	0	748,854	759,872
Support Services - Instructional Staff         220         244,859         75,484         300,035         315,106         10,673         0         0         947,127           Support Services - Instructional Services - General Administration           Board of Education Services         2320         140,885         41,481         4,753         332         0         0         0         24,292           Special Area Administration Services         2330         245,827         108,584         1,468         0         0         0         0         0         187,451           Total Immunity Services         2366.         0	48	Assessment & Testing	2230	0		0	0	0	0	0	0	0	0
Support SERVICES - GENERAL ADMINISTRATION         Common Services         Common Services </td <td><b>a</b></td> <td>Total Support Services - instructional Staff</td> <td>2200</td> <td>244,859</td> <td>75</td> <td>300,035</td> <td>316,106</td> <td>10,673</td> <td>0</td> <td>0</td> <td>0</td> <td>947,157</td> <td>993,594</td>	<b>a</b>	Total Support Services - instructional Staff	2200	244,859	75	300,035	316,106	10,673	0	0	0	947,157	993,594
Board of Education Services         2310         0         15,475         27         0         15,475         27         0         24,222           Board of Education Services         2320         140,885         41,481         4,753         332         0         0         0         0         187,451           Special Area Administration Services         2333         245,827         108,584         1,468         0         0         0         0         0         355,879           Total Immunity Services         2365         0         <	22	SUPPORT SERVICES - GENERAL ADMINISTRATION											
Executive Administration Services         2320         140,885         41,481         4,753         332         0         0         0         187,451           Special Area Administration Services         2330         245,827         108,584         1,468         0         0         0         0         355,879           Tort Immunity Services         2361,         0         567,622         0         150,652         150,65	21	Board of Education Services	2310	0	The state of the s	15,475	77	0	8,790	0	0	24,292	21,100
Special rice Administration services         2.250         2.43,027         1.06,364         1,466         0	522	Executive Administration Services	2320	140,885	41	4,753	332	0	0	0,0	0	187,451	191,200
Tort Immunity Services   2365   0   0   0   0   0   0   0   0   0	3	Special Afea Administration Services	7361	779'577		1,400	O de constituire de la constit	•	)	>	>	6/0/000	ten'toe
Total Support Services - General Administration         2300         386,712         150,065         21,696         359         0         8,790         0         567,522	22	Tort Immunity Services	2365	0		0	0	0	0	0	0	0	2,500
۰	22	Total Support Services - General Administration	2300	386,712		21,696	359	0	8,790	0	0	567,622	578,834

Reference should be made to the auditor's report regarding this information.

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	V	В			u	u	[	I			×	-
<b></b>			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
c	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
7 (2	Office of the Principal Services	2410	675 170	137 154	5 173	Materials 453	c	419	C C	368	818.737	873.520
28	Other Support Services - School Admin (Describe & Itemize)	2490	C	0	O	0	0	0	0	0	0	0
29	Total Support Services - School Administration	2400	675,170	137,154	5,173	453	O THE RESIDENCE OF THE PARTY OF	419	0	368	818,737	873,520
8	SUPPORT SERVICES - BUSINESS			Modern programme of the control of t								
61	Control Control Control was not the maintenance and properties of the control of	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	151,458	54,733	81,764	6,620	0	0	0	0	294,575	315,110
83	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	O	0	O	0	O
\$ 5	Pupil Transportation Services	2550	0	0	0	O	0000	0	0	3	000	0 000
8 8	From a commence of the street	2570	0	0	302,094	0	850,5 0	0	0	0	0	000,000
67	Total Support Services - Business	2500	151,458	54,733	383,858	9,151	3,638	0	0	0	602,838	699,048
å	SUPPORT SERVICES - CENTRAL			And the second states of the s			Spirit of differences of the second s	2000 East 100 East 10				
8	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
2	Planning, Research, Development, & Evaluation Services	2620	0	0	0	O	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	106,300	41,749	2,321	0	0	0	0	0	150,370	154,350
73	Data Processing Services	2660	0	0	51,562	0	0	0	O	0	51,562	75,000
4	Total Support Services - Central	2600	106,300	41,749	53,883	0	O	Object to the control of the control	A control of control o	Annual Contraction of the Contra	201,932	229,350
7.5	Other Support Services (Describe & Itemize)	2900	0	0	0	0		On the state of th			0	0
و	Total Support Services	2000	3,143,680	625,361	967,058	333,318	14,311	60Z/6	•	368	c),093,305	5,383,361
	COMMUNITY SERVICES (ED)	3000	50,412	13,425	22,237	253	2,454	0	0	0	88,781	88,361
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	7000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	er/occis.			elepate.							
8	Payments for Regular Programs	4110			0			0			0	0
8	Payments for Special Education Programs	4120			0			0			0	0
8	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
8	Payments for CTE Programs	4140			0	unio de		O			0	0
g K	Other Payments to In-State Govt Units (Describe & Itemize)	4190			•			A CONTRACTOR OF THE PROPERTY O			•	<b>O</b>
3 %	Total Daumante to Chhac Gort Inite (In. Chata)	4100			>			Common contract contra		1	0	0
3 6	Ottol Taylingils to Outsi SON Outs (including) 	4210				Spinote p		0			0	0
88	Payments for Special Education Programs - Tultion	4220						954,533			954,533	1,182,747
8	Payments for Adult/Continuing Education Programs - Tuition	4230						0		\$		
8	Payments for CTE Programs - Tuition	4240						0		a i	0	0
9	Payments for Community College Programs - Tuition	4270						0			0	0
8	Payments for Other Programs - Tuition	4280						0			0	
3	Other Payments to In-State Govt Units	4290						0			0	0
2 2	Total Payments to Other Govt Units -Tuition (in State)	4200		ento epos				954,533	ent better		954,533	1,182,/4/
င္သ ဗ	Payments for Regular Programs – Transfers  Daymonte for Control Education Description - Transfers	4310		an area				0 0		manus.	C C C C C C C C C C C C C C C C C C C	Control of the contro
3 6	Feffiletts for Sector Constraint Ed Dynamics and Constraint Constraint Education	4330	- Albert					0				C C C C C C C C C C C C C C C C C C C
8	to produce a commence of the contract of the commence of the contract of the c	4340				eren eu				H	Control of the second of the s	Control of the state of the sta
8	Payments for Community College Program - Transfers	4370			1			0		i.		0
ş	Payments for Other Programs - Transfers	4380						0			0	0
5	Other Payments to In-State Govt Units - Transfers	4390			0	property.		0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300	ega sada	1	0			0				0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
10	Total Payments to Other Govt Units	4000			0			954,533	ere esta		954,533	1,182,747
105	DEBT SERVICES (ED)	9005			Personal Per			- mon-	geriak (ge			
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT					- Parket						de de la constanta de la const
107	Tax Anticipation Warrants	5110						0			0	0
8	Tax Anticipation Notes	5120	9.95394					0			0	0
100	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

Reference should be made to the auditor's report regarding this information.

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L	V	-	-		-	u		77	-			
1	<b>X</b>		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	4
1	Continue states and an income	-	201		Procedure of	Complian P.			Mon Canitaliand	Termination		N
- 2	Description (enter Whole Dollars)	Funct #	Salaries En	Employee Benefits	Furchased Services	Supplies & Materials	Capital Outlay	Other Objects	Fquipment	Benefits	Total	Budget
110	O State Aid Anticipation Certificates	5140						0			0	0
$\Xi$		5150						O			0	0
	- (	2100						0			0	0
113	·	2500	erces.					0			0	0
<u>+</u>		2000						0				O
115	t	8	See B									0
4.46		. who place you w	11 265 000	1 500 003	1 404 753	524 263	ACA ac	036 154 1	er erre err	200	16 474 459	17 343 713
1	1999)  The state of the control of t		CO6'607'TT	7,500,003	7C/**O*T	/cc/Tcc	474'07	507' <del>4</del> 6'/T	Designation of the second seco	ODO'C	0C+/+/+/0T	CT //2+C/)T
117	7 Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		11,265,905	1,508,083	1,404,752	531,357	26,424	1,860,839	O	3,668	16,601,028	17,432,713
L_	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures			Person								of the control of the
118	3		0,740								1,404,819	
L_	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with	ŧ										
913 113	Student Activity Funds 1999)	- Carace	_								1,403,239	
12	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
4 3	Contraction of the Contraction o	1										
77	SULTURE SERVICES TOWNS	į		Symple								
123							The second section is the second section of the second section of the second section of the second section sec					
124	4 Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0.
125	5 SUPPORT SERVICES - BUSINESS											
126	6 Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	O
127	7 Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	8 Operation & Maintenance of Plant Services	2540	238,252	20,572	1,185,034	361,342	345,295	3,038	O	0	2,153,533	2,293,851
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560		Expression Company of the Company of			0	and the second second second	O		0	0
131	Total Support Services - Business	2500	238,252	20,572	1,185,034	361,342	345,295	3,038	0	0	2,153,533	2,293,851
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0 1101	0
2	Total Support Services	888	738,252	2/5/02	1,185,034	361,342	242,245	850.5	Constitute of the first points in the constitution of the con		2,155,555	7,295,851
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	5 PAYMENTS TO OTHER DIST & GOVT UNITS (ORM)	8								Lina,		
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)									er danage		100000000000000000000000000000000000000
137	Payments for Regular Programs	4110			A second			Market (Matthewson Control of the Addition of Addition of the			0	O CONTRACTOR AND
138	Payments for Special Education Programs	4120			102,350			0			102,350	150,000
139	Payments for CTE Programs	4140	albert 1		0			0			O	O
6	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
1 5	Total Payments to Other Govt. Units (in-State)	8 8		1	102,350		4.,				066,201	OWN
143	Total Payments to Other Good Units	88			102.350			O CONTROL OF THE PROPERTY AND ADDRESS OF THE PROPERTY OF THE P			102,350	150,000
144	DEBT SERVICES (OBM)	2000		a de la constantina della cons			delle	Commence of the commence of th				the second secon
145		2110						•				
1,40	14X Anticipation Warrants	0110						2 0			D	<b>3</b>
148	Corporate Personal Prop Reol. Tax Anticipation Notes	5130						>			0	0 0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			O	0
151	Total Debt Service - Interest on Short-Term Debt	2100	la residenti		-0.	e de la companya de		0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	2200				e de constante de la constante		0	SI		0	0
153	Total Debt Services	2000				********		0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	8000	il varie									0
155			238,252	20,572	1,287,384	361,342	345,295	3,038	0	0	2,255,883	2,443,851
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures		diago								62,482	

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L		-	(		1			7			2	-
<u> </u> -	¥		و ا	2007	(300)	(400)	005	(009)	(700)	(800)	(006)	ı
_	Description (Fater Whole Dollars)				Purchased	Supplies &			Non-Capitalized	Termination		
2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
157	7 30 - DEBT SERVICES (DS)	- -										
159	PAYMENTS TO OTHER DIST &	4000										
18	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)										de la esta	
161		410										0
162		4120						Annual control of the second control of the				0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						And the state of t			manufacture of the state of the	0
\$	164 Total Payments to Other Districts & Govt Units (in-State)	9004						0			0	0
165	DEBT SERVICES (DS)	2005										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										The second secon	
167	Tax Anticipation Warrants	5110						0			O support of the supp	0
168	- 3	5120						0			0	0
169		5130						0			O	0
12		5140		LI PROP				0			0	0
	- 1	5150						0			0 0	C C
7/-	1	B						>				man part to predict the state of the state o
173	1	90 <u>7</u> 5						2,905,929			2,905,929	2,981,505
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	200										
174	(Lease/Purchase Principal Retired) 11							1,111,575			1,111,575	1,130,957
175		888						1.389.620			1.389.620	1.500.000
176	- 1	2009			O			5,407,124			5,407,124	5,612,462
177	- 5	9009										0
178					0			5.407,124			5,407,124	5,612,462
179	ŧ.	8									(3,464,470)	A state of the sta
180							And the state of t					
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											the and the adjust and the first of the and
186	-0.1	2550	45,098	11,80	O .	O	O	0	0	0	56,898	59,200
187	1	2900	0	0	O			O	O	Control of the contro	0	0
88	5 Total Support Services	2000	45,098	11,800					<b>&gt;</b>	0	368,00	007,86
189	COMMUNITY SERVICES (TR)	200	0	0	0	0	0	0	0	0	0	0
190	•	8										
191								And the second s				
192		4110			899,285			0			899,285	000'006
33	Payments for Special Education Programs  December 60. Adult / Continuing Education Browning	4120			588,091			<b>D</b>			160,886	onn'nna
195		4140			0			0			0	0
196		4170			0			0			0	0
197	,	4190			0			O			0	0
198		4100			1,487,376			0	Linguis de		1,487,376	1,500,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	8						0	(1200)		0	0
700	Total Peytyments to Other Good United States and United States St	909			1,487,376			0			1,487,376	1,500,000
201	DEBT SERVICES (TR)	2005					Serving					
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204		5120		periodical property of the second				0			0	0
505		5130			istaero On			0			O	0
70°	State Aid Anticipation Certificates Other Interest on Short Term Dabt (Describe & Itamiza)	5140						0 0			0	<b>5</b> C
3	4	200										-
			Refer	Reference should be made to the auditor's report reparding this information	ode to the audito	The report repart	ing this information	50				

Reference should be made to the auditor's report reparding this information.

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1   Catalogical continue and an activation of the catalogical continue and activation of the catalogical cont				10001	***************************************								
Description to the contact of the	(		THE PERSON NAMED AND PARTY OF THE PE	(301)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	
Particular from the part		Description (Enter Whole Dollars)	ţ	***************************************	molowed Benefite	Purchased	Supplies &	Canital Outlan	Other Ohiecte	Non-Capitalized	Termination	Total	Budoet
Part	7		# 5 5		employee Benefits	Services	Materials	Capital Cuttay	Other Objects	Equipment	Benefits	5	lagono anno
	208	Total Debt Services - Interest On Short-Term Debt	2100						0			0	
Control   Cont	209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	238						0			0	The second control of the second of the seco
		DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300	-									
Control State	210	(Lease/Purchase Principal Retired) 11							0			O	Annual State of Contraction of Contraction
Part	211	DEBT SERVICES - OTHER (Describe & Itemize)	2400						0			0	
Particular of continuous (CLI)   Particular of CLI)   Particular of CL	212	Funda in Debt Services and America in the Comment of the Comment o	8						0			0	
State   Control of the present present present of the present presen		PROVISION FOR CONTINGENCIES (TR)	988										
	214	Total Disbursements/ Expenditures		45,098	11,800	1,487,376	0	0	0	0	0	1,544,274	1,559,20
Sp. Notificial Activation (Notice Statement) (N	215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	Edition and an annual section of the	the special production of the second								(121,203)	
Part	1	( and ) commenced to a company and a company of the	_ [										_
Part	217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR)	8										
12,120.00   12,1		INSTRUCTION (MR/SS)	8									And the second s	The second second second second second
1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	219	Regular Programs	1100		151,906							151,906	163,39
12,000   1	220	Pre-K Programs	1125		15,486			Strom				15,486	38,51
1,259   1,25	221	Special Education Programs (Functions 1200-1220)	1200		120,089	Telepo						120,089	146,43
1,250   1,25	222	Special Education Programs - Pre-K	1225		12,059	don or						12,059	13,30
Control of State   Control of		Remedial and Supplemental Programs - K-12	1250		1,043			e de la companya de		e e e e e e e e e e e e e e e e e e e		1,043	1,10
Clip Programs   200   2,256	775	Remedial and Supplemental Programs - Pre-K	1275		0							3	
Comparison   Com	272	Adult/Continuing Education Programs	1300		0							0	
March Total Programs   120   2.50	975	CTE Programs	1400		0							Constitution benefit to the Constitution of th	
State   Stat	22	Interscholastic Programs	1500		2,576							2,576	4,90
Description of programs   2500   0   0   0   0   0   0   0   0   0	877	Summer School Programs	1600		0	ele que						0	and continued advantages forth
Part   Education Services   2000   2001	25	Gired Programs	1650		0							D	Tringing (Opedate William III of independent
State   Transparent   State    200	Driver's Education Programs	1/00		0			ali pare				0		
State   Stat	3 6	bilingual Programs	1000		<b>&gt;</b>								Security to conferential and self-to-277 (2) are an
System State State (1945)         2007           System State (1945)         2007	230	fluation Attentiative & Optional Flogrania  The fluation of the following the fluctuation of the fluctuation	9001		202 159							303.159	367.64
Street		Transcorrection (Control of Control of Contr	6									The second secon	
Special Street Services         2017         20			}										
Authorities Services   2,200	235	SUPPORT SERVICES - PUPILS											
Figure 1997   Secretary 2006   Secreta	236	Attendance & Social Work Services	2110		7,017							7,017	8,10
Participation Services   2.150	237	Guidance Services	2120		0								
Price   Pric	3 8	Health Services	7.40		18,291							767'9T	44,07
1,802   1,90	800	PSychological Services  - Consider the commence of the memory of the commence	0417		97/7			giane				6,002	07.7
Trais Support Services - Pupils   1,922   1,	1	Open I randough & Advision 2 Services Other Connect Services - Dunite (December 8 Hamise)	2140		7 802							7 802	13.90
Suproprise Services         1,815           Improvement of instruction Services         1,815           Improvement of instruction Services         1,815           Assessment and Exercises         1,220           Assessment and Exercises         1,220           Assessment and Exercises instructions Services         2,224           Security Administration Services         2,247           Board of Education Services         2,247           Security Administration Services         2,247           Security Administration Services         2,247           Second of Education Services         2,247           Second of Education Services         2,247           Second of Education Services         2,247           Special Area Administration Services         2,247           Special Action Services Payments         2,347           Chains Paid from Services Payments         2,345           Chains Paid from Services Services         2,247           Chains Paid from Services Services         2,247           Chains Paid from Services Payments         2,340           Chains Paid from Services Services         2,440           Chairs Paid from Services Services         2,440           Chains Paid from Services Services         2,440           Childre	242	Total Support Services - Public	2100		41.842	9-1						41,842	69'09
Highonement of instruction Services   1,4315	5 6	CHESAGE CERVICES - INCTRINGENE AND ACTARE											
Support Services   Support Ser	212		0100		100							1 015	1 00
Assessment & Testing   2330	245	mig Destination of the formation of the control of	2220		707.01							727 61	21.90
Total Support Services - Instruction is suff         220         21,542           SubPoort Services - Instruction is suff         220         0           Board of Education Services         2330         2,247         0           Executive Administration Services         2330         9,742         0           Special Area Administration Services         2330         9,742         0           Calints Paid from Self Insurance Fund         236         0         0           Risk Management and Claims Services - S	246	Assessment R Testing	2230		0		eservi		e e e e e e e e e e e e e e e e e e e			0	
Support SENCICES - CENERAL ADMINISTRATION         0         0           Board of Education Services         23.247         0           Board of Education Services         23.247         2.247           Special Area Administration Services         23.330         9,742           Claims Poid from Self Insurance Fund         0         0           Risk Management and Claims Services Payments         2365         0           Total Support Services - General Administration         2360         0           Total Support Services - General Administration         24,915         24,915           Other Support Services - School Administration (Describe & Itemize)         24,915         24,915           Outlet Support Services - School Administration         2400         24,915	247	Total Support Services - Instructional Staff	2200		21,542							21,542	23,85
Board of Education Services         23.00           Executive Administration Services         2.247           Special Area Administration Services         2.247           Special Area Administration Services         9,742           Calima Poil Area Administration Services         2.361           Calima Poil Area Administration Services         2.361           Calima Poil Area Administration Services         2.361           Claima Poil from Self Insurance Fund         3.365           Risk Management and Claims Services Payments         2.365           Total Support Services - General Administration         2.360           Support Services - School Administration (Describe & Itemize)         2.4915           Other Support Services - School Administration         2.4915           Other Support Services - School Administration         3.4915	872	SUPPORT SERVICES - GENERAL ADMINISTRATION						drovini.					
Executive Administration Services   2,247	2 3	recommendation control in the control of the contro	2310										
Special Area Administration Services   2,247	£ 5	DOBLO O LANGE DOLL OF 17 C. C. and 1. C.	2000		0							Transcription of the second of	and the desire and the same of the state of
Special Area Administration Services         9,742           Calists Paid from Self insurance Fund         2361         0           Risk Management and Claims Services Payments         2365         0           Total Support Services - General Administration         2300         11,989           SUPPORT SERVICES - SCHOOL ADMINISTRATION         240           Office of the Principal Services School Administration (Describe & Itemite)         249,915           Other Support Services - School Administration         240           Other Support Services - School Administration         240           Administration         240	207	EXECUTIVE AUTHILIST & UCH SEL VILLES.	V3C3		7,47,7							747'7	ne'7
Claims Paid from Self Insurance Fund         Claims Paid from Self Insurance Fund         0           Risk Management and Claims Services Payments         2365         0           Total Support Services - General Administration         2300         11,989           SUPPORT SERVICES - SCHOOL Administration         240         34,915           Office of the Principal Services - School Administration (Describe & Itemite)         249           Other Support Services - School Administration         240           Total Support Services - School Administration         240           Advances and the Service - School Administration         240	221	Special Area Administration Services	2330		9,742							9,742	10,50
Risk Management and Claims Services Payments         2365         0           Total Support Services - General Administration         2360         11,989           SUPPORT SERVICES - General Administration         2360         34,915           Office of the Principal Services - School Administration (Describe & Itemite)         2490         34,915           Other Support Services - School Administration         2400         34,915	252	Claims Paid from Self Insurance Fund	2361		0							0	AND IN COLUMN TO SERVICE AND S
Total Support Services - General Administration         2300         11,359           SUPPORT SERVICES - SCHOOL ADMINISTRATION         34,915         34,915           Office of the Principal Services         2490         0           Other Support Services - School Administration (Describe & Itemize)         2490           Total Support Services - School Administration         2400           Support Services - School Administration         2400           Support Services - School Administration         2400	200	Risk Management and Claims Services Payments	2365		0							0.007	CO CT
SupPort SERVICES - SCHOOL ADMINISTRATION         34,915         34,915           Office of the Principal Services         240         34,915         34,915           Other Support Services - School Administration (Describe & Itemize)         2490         0         0           Other Support Services - School Administration         2400         34,915         0	\$	Total Support Services - General Administration	88		11,989							686,11	12,80
Office of the Principal Services         34,915         34,915           Other Support Services - School Administration (Describe & Itemize)         2490         0         0           Other Support Services - School Administration         2400         34,915         0           Triangle Services - School Administration         2400         34,915         0	255	SUPPORT SERVICES - SCHOOL ADMINISTRATION			The second secon				AL COMMO				
Other Support Services - School Administration (Describe & Itemize) 2490 0 1 Total Support Services - School Administration 2400 34,915	556	Office of the Principal Services	2410		34,915							34,915	39,15
Total Support Services - School Administration 24/913	257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	
	8	i otai Support Services - School Administration	3		24'AT2							CT6'#C	CT 66

Reference should be made to the auditor's report regarding this information.

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Control   Cont	r	Ψ	-  -	ر		ц	ц	٣	I			×	
Control Description in minimal billion   Control Description in minimal billion   Control Description   Cont				(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
		Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Part	्र	Direction of Business Support Services	2510		0			v Villed Reiji				0	0
State and continuous of protections   25 cm	-te	Fiscal Services  To addition A contraction B. Construction Considers	2520		24,678							0	00///
Section   Sect	vic	Pacificies Acquisition & Construction Services  Operation & Maintenance of Plant Services	2540		37.038			30				37,038	37,500
Continue to the continue to	14	Pupil Transportation Services	2550		3,484							3,484	4,300
Control better   Cont	40	A state of the control of the contro	2560		0							0	0
Part	9	Internal Services	2570		0							0	0
Particular Content C	~	Total Support Services - Business	2500		65,200							65,200	005'69
International sections   2011   2012   2013   201	8	SUPPORT SERVICES - CENTRAL			e e e e e e e e e e e e e e e e e e e								
Communication Continues   Co	6	Direction of Central Support Services	2610		0							O	0
Comparison of the control of the c	ठा	Planning, Research, Development, & Evaluation Services	2620		0							0	0
1,000   1,00	=	Information Services	2630		0							0	0
1,500   1,50	OIL.	Staff Services	2640		1,693							1,693	1,800
1777, 187, 187, 187, 187, 187, 187, 187	×1=	Data Processing Services	7600		1 693							1.693	1.800
National color of the sequence of the sequen	110	rota Support Service - Central Other Support Service (Describe & Hemise)	2900		Contraction of the second of t							0	0
Part	T/O	Total Support Services	2000									177,181	207,799
Comparison of the product of the p		COMMUNITY SERVICES (MR/SS)	3000		45							009	006
Province for shaping regions of small regions to shaping regions of sh		PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	6007										
Province (or T Second Internation Ingratue   4.25		Payments for Regular Programs	4110										0
Particular formation for CET requirement   24.00   2.00	do	Payments for Special Education Programs	4120		0							0	C Total of the second second persons
Control Experiment Date Seed that the condition to the	1-	Payments for CTE Programs	4140		0							0	0
Part	ia i	Total Payments to Other Court Units  Total Payments Total Paym	8		0							0	0
State   Stat		DEBT SERVICES (MR/SS)	2006										
12 An Autocyclotic West Principal Control Co	-	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											And the second s
Total Designation Registrates   5120   20   20   20   20   20   20   20		Tax Anticipation Warrants	5110						0			0	0
State A bit Nutrition for Relative Annichation Notes   5130   Control terminal for Relative Annichation Notes   5130   Control terminal for Relative Annichation Corticute Notes   Control terminal for Relative Notes   Control	72.1	Tax Anticipation Notes	5120						0			O	O
One of the floating of the state o	-	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130		1				0			0	0
Other Partners   2533   Control & Figure   Earth   Control & Con	~i	State Aid Anticipation Certificates	5140						0			0	0
Total Industrial State (State Control Education Program)  Total Industrial State (State Control Education Program)  Total Industrial State (State Control Education Program)  Support State (State Control Education Program)  Total Support State (State Control Education Program)  Parametris to Regular Programs  Total Support State (State Control Education Program)  Parametris to Regular Programs  Total Support State (State Control Education Program)  Parametris to Regular Programs  Total Support State (State Control Education Program)  Parametris to Regular Programs  Total Support State (State Control Education Programs)  Total Support State (State Control Education Programs)  Total Support State (State Control Education Programs)  Total Debarramental Education Programs  Tota	<u> </u>	Other (Describe & Itemize)	5150						0			0	0
Trait in Submit to the Continuent		Total Debt Services - Interest	300					- A-s	•				0 0
suprort services (or CAPITAL PROJECTS (CP)         278,794           suprort services (or CAPITAL PROJECTS (CP)         270,794           suprort services (control control contr		Total Dichurcements/Expenditures			480 940				O			480.940	576.341
Survort services (CAPTAL PROJECTS (CP)  Coller Support Services (CAPTAL PROJECTS (CAPTAL PROJEC	<del>ii</del> =	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditur	52									278.794	experience and a second of the
## GO - CAPITAL PROJECTS (CP)  Supports services (CP)	-												
Support SENOIS (P)         2000         C         S,829,289         88,396         C         C         S,829,289         88,396         C         C         S,829,289         S,8396         C         C         S,917,685         35,000,000           Other Support Services (exercise & Itemics)         2900         0<		60 - CAPITAL PROJECTS (CP)											
Statistic Statistics   Statis		SUPPORT SERVICES (CP)	2002		oles			rimer en					
Facilities Acquisition and Construction Services   2550   250	ani.	SUPPORT SERVICES - BUSINESS											
Other Support Services         Total Support Services (Describe & Itemite)         290         0         0         5,822,289         88,396         0         0         5,917,685         35,000,00           Total Support Services         PAYMENTS TO CHER BOT LUNTS (Included)         400         0         0         0         5,917,685         35,000,00           PAYMENTS TO CHER GOT LUNTS (Included)         410	-	Facilities Acquisition and Construction Services	2530	0	0	0	0	5,829,289	968'386	0	0	5,917,685	35,000,000
Total Support Services   2000	,	Other Support Services (Describe & temize)	2900	0	0	0	0	0	0	0	0	0	0
PAYMENTS TO OTHER BDST & GOVT UNITS (CF)         4000         PAYMENTS TO OTHER BDST & GOVT UNITS (In-State)         0         0           PAYMENTS TO OTHER BDST & GOVT UNITS (In-State)         4110         0         0         0           Payments to Regular Programs (In-State)         4120         0         0         0           Payments to Regular Programs (In-State)         4120         0         0         0           Orber Payments for CF Programs (In-State)         4120         0         0         0           Orber Payments for CF Programs (In-State) (In-State)         0         0         0         0           Total Payments to Other Govil Units (Describe & Itemize)         0         0         0         0         0           Total Disbursements (Expenditures of Contributions)         0	_	Total Support Services	2000	0	0	0	0	5,829,289	968'38	0	0	5,917,685	35,000,000
PAYMENTS TO OTHER GOVT UNITS (In-State)         PAYMENTS (In-State)         0           Payments to Regular Programs (In-State)         4110         0           Payments to Regular Programs (In-State)         4120         0           Payments (In-State)         4120         0           Desyments for Special Education Programs         4140         0           Other Programs (In-State)         4140         0           Other Programs (In-State)         4150         0           Total Payments to Difference (In-State)         0         0         0           PROVISION FOR CONTINGENCIES (&&C/CI)         6000         0         5,917,685         35,000,000           Total Disbursements/ Expenditures         0         0         0         0         5,217,685         35,000,000           Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         (4,715,210)         70 - WORKING CASH (WC)         70 - WORKING CASH (WC)		PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	<b>9</b>										
Payments to Regular Programs (In-State)         4110         0           Payments for Special Education Programs         4120         0           Payments for Special Education Programs         4120         0           Payments for Special Education Programs         4140         0           Other Persons for Instances of the Control Programs         4000         0           Total Payments to Other Govt Units Operations of the Govt Units		PAYMENTS TO OTHER GOVT UNITS (In-State)								design facility	elig dile		Anna Carlotte Control of the Control of the Control
Payments for Special Education Programs         4120         0           Other Payments for CTE Programs         4140         0           Other Payments for CTE Programs         4000         0           Other Payments to CTE Programs         4000           Total Payments to CTE CTE Programs         4000           Total Expression State GoviL Units         6000           PROVISION FOR CONTINGENCIES (SEC/CT)         6000           Total Disbursements/ Expenditures         0           Excess (Deficiency of Receipts/Revenues Over Disbursements/Expenditures         0           TOO - WORKING CASH (WC)         6		Payments to Regular Programs (in-State)	4110			And the second s			A state of a company of the contribution of the state of			O	0
Payment of Cl H Yogarans   4140   Cl H Yogarans   4140   Cl H Yogarans   4140   Cl H Yogarans   4140   Cl H Yogarans   4150   Cl H Yogarans   4000   Cl H Yoga		Payments for Special Education Programs	4120			0			0			0	0
Total Payments to Other Gov. Units		Payments for CTE Programs Other Describes & Homeson	4140		The second	0 0			2 0			0	0 0
PROVISION FOR CONTINGENCIES (SAC/CI)         GOX         0         0         5,829,289         88,396         0         0         5,917,685         35,000,00           Total Disbursements/ Expenditures         Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures         (4,715,210)         (4,715,210)           70 - WORKING CASH (WC)         70 - WORKING CASH (WC)         (4,715,210)         (4,715,210)	-	Other a present to include Coving the second property of the Samuel Samu	4000			0			0			0	0
Total Disbursements/ Expenditures		Total rayingnas to other book office.				•							
Exces (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures 70 - WORKING CASH (WC)		Total Disbursements/ Expenditures	}	0	0	0	0	5.829.289	88.396		0	5.917.685	35.000.000
70 - WORKING CASH (WC)	-	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditure										(4,715,210)	
	-	e de la companya del companya de la companya del companya de la companya del companya del companya del companya de la companya de la companya del c				and the second distriction of the second dis	And Charles and the second control of the se	Article and produced and article and the control of				The second secon	
	A2011018	70 - WORKING CASH (WC)											

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	A	-	(				(		-		7	-
-	<b>1</b>	٥	(100)	(300)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	ı
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies &	Capital Outlay	Other Objects	Non-Capitalized	Termination	Total	Budget
7	OT CAN THE TOTAL CO.				Services	Materials			Equipment	Benents		
315	INSTRUCTION (TP)	981										
316		1100	0	0 0	0	0	0	0	0	0	0	10,000
317	Tuition Payment to Charter Schools	1115			0			Management of the second secon			0	0
318	Pre-K Programs	1125	0		0	0	0	0	0	0	0	0
319		1200		enalembosis en de estados de esta	0	0	0	0	0	0	0	0
320	w sage of claring	1225	0	A PROPERTY AND A PROP	0	O		0	0	O	0	0 0
322	Kemedial and Supplemental Programs N-12 Remedial and Supplemental Programs Pre-K	1275			O			O		0	0	0 0
323		1300	0	0	0	0	0	0	0	0	O	0
324	Stady-of State of St.	1400	0		0	0	0	0	0	0	0	0
325		1500	0		0	0	0	0	0	0	0	0
326	-	1600	0		0	0	0	0			O	0
327	Gifted Programs	1650	0		0	0	0	0	0	0	0	0
328		1700	O		0	0	0	0	0	0	0	0
329		1800	0		0	0	0	0	0	0	O	0
330	eferitas ficileira	1900	0	A CONTRACTOR OF	0	0	0	O	0	0	0	9.0
5	Tree home a top	1910						0				0
332	works in comme	1911				e-alien	- 1	0			0	0 0
255		1917						0			0	5 6
3 2	-	1910								•		2
22.0		1015										0
227	Netiredial/Supplemental Frograms Fresh Fritzen	9161									•	
338	A COLUMN TO A COLU	1917						0			0	0
339	O MARKAGE AND A STATE OF THE ST	1918						0			0	0
340	man de reference	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342		1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	O
344		1000	0	0	0	0	0	0	0	0	0	10,000
345	SUPPO	3000										What is a work of the state of
346	Support Services - Pupil	2100		a colori de construente de construente de constituir de constituir de constituir de constituir de constituir d			And the spiritual state of the spiritual state of the spiritual spiritual state of the spiritual		And the second s	execution of the execution to the first trible facilities of the execution	Company of the section of the sectio	
347	Anadisidative	2110	0		0	0	0	0	0	0	0	O Company of the Company of
88		2120	0	gur seus eurosanas vana anatores y europas angor	0	0		0	0	0	0	0
343	ALIFEREN	2130	0		0	0	0	0		CO.	O	0
35.4	PSYCHOLOGICS CONTROL STATEMENT CONTROL	2150	0		0	0	O	0	0			)
322		2190	0		0	0	0	0	0	0	0	0
353		2100	0	0	0	0	0	0	0	0	O	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0		0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0		0	O	0
357	¥	2230	0		0	0	0	0	0	0	0	0
328		2200	0		0	0	0	0	0	0	0	O
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300		And the second s		And the second of the second s			And the second s	eletare establisher essana all sanatare es a franchis eletar		Objection of the second
8	Board of Education Services	2310	0	AN ALLERT AT AT MANAGEMENT AND AND A CORE OF A CORE AND	54,609	O	0	0		0	54,609	140,000
361	Executive Administration Services	2320	0	0	0	O	0	0	O		0	0
8	Special Area Administration Services	2330	0	The second of th	0	0	With provided and the state of	0	0	0	O	O
202	Claims Paid from Self Insurance Fund	7365	0		0.0	0	0	0	0	0	0	0 0
365	nisk Management and Claims Services rayments Total Connort Service - General Administration	2300	0		0 54 609	TO THE STATE OF TH	The second secon		9	0	54.609	140.000
386	Support Services - School Administration	8	Paragraphic and Street Control			The second second second second second						the contract of the contract o
367	1	2410	0	And in the latest of the lates	0	0	0	0	0		0	0
368		2490	0	0	0	0	0	0	0	0	0	0

Reference should be made to the auditor's report regarding this information.

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F			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	ALTERNATION OF A CHARGE OF THE
7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	3	2200		The second secon	TO CASO CAST CAST CAST CAST CAST CAST CAST CAST		The second secon	and the state of t	eliminate de l'estat d		And the second s	
37	Companyon to	2510	0		0	0	0	0	0	0	0	O
372	FISCAL SETVICES  companies or many commentations are consistent and consistent an	0757		THE RESERVE OF THE PROPERTY OF	0	0	0	0				D
374	-	2540	0		0	0	0	0	0	0	0	0
375	course rolus le	2550	0	de Principal de destrumentation en de Principal des de la Colonia de la Colonia de Colon	0	0	0	0	0	0	0	0
376		2560			0	0	0		0	0	0	0
377	<b>4</b>	2570	0		0	0	0	0	0	0	0	0
378	2000	2500	0		0	0	0	0	0	0	0	0
9/8	3	2600				The state of the s	O		Complete or a co	C C		C
	***************************************	00000	0 0		0 0		0	0		<b>D</b>		
382	infaining Assaclul, Development & Coanauton 1969/ICS Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	***************************************	2640	0		0	0	0	0	0	0	0	0
384	Data Processing Services	7660	0		O	0	0	0	The state of the s	0	Complete and the control of the cont	0
385	Total Support Services - Central	2600	0		O	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	988	0		37,870	0	0	0	0	0	37,870	43,000
387	Total Support Services	2000	0		92,479	0	0	0	0	0	92,479	183,000
		888	0	Pallocate and Color of the control of guidas an article accomp	0	0	O	0	O	0	0	0
389	•	600				019						
2 5	regimentalise to the Crisic Crisic Cold.  Instrumentalise to the control of the Cold of th	4110			Comment of the contract of the		d m	U (management of courts of the state of the			C	C
365	Payments for Special Education Programs	4120			0			0			0	O
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			O			0				0
395	Payments for Community College Programs	4170			0			0	A TOTAL CONTRACTOR OF THE PROPERTY OF THE PROP		0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Gov! Units (In-State)	814			0			0			0	0
8	Payments for Regular Programs - Tuition	4210					noundes;	0			0	0
66	Payments for Special Education Programs - Tuition	4220						0			0	0
9	Payments for Adult/Continuing Education Programs - Tuttion	4230						0			0	0
5 5	Payments for CTE Programs - Tuition	4240					es en	0				0
402	Payments for Community College Programs - Luition	42/0		100000				0			0	5 0
3 4	Capitalis to Citer ringialis - Jüköli Othar Daymante to In-State Gout Holfs (Decribe & Itemiye)	4290					···· torrey	O				O and independent control of the con
405	Total Payments to Other Dist & Govt Units - Tuttion (In State)	4200						0				0
406	Payments for Regular Programs - Transfers	4310					В	0				0
407	Payments for Special Education Programs - Transfers	4320					•	0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330					l — l	0			0	0
409	Payments for CTE Programs - Transfers	4340					-ourk	0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs • Transfers	4380					-very day	O				0
412	Other Payments to In-State Govt Units - Transfers ( <i>Uescribe &amp; Itemize</i> )  Total payments to Other Dist & Govt Infectranders In State)	4390			0			0 0			0	0 0
4	Payments to Other Dist & Govt Units (Out of State)	4400			O			0			0	0
415	projecto, projecto marchine de contracto de	4000			0		hon - l	0		local .	0	0
416 C	DEBT SERVICES (TF)	2000					l.					
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT			THE STATE OF THE S					Amelion			
418	Commission of properties of the commission of th	5110					).	0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			O	0
424	State Aid Anticipation Certificates	5140						0			0	0
775	Other Interest or Short-Term Debt	2120						0			O	0
2 2	I OTAL DEOL SERVICES - INTEREST ON SHORT-LEYEN DEOL	3000				e poce est		0			, c	> 0
177.1	Print Date: 12/12/2023			1 1 1 1	41		,	×			,	<u> </u>

Reference should be made to the auditor's report regarding this information.

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

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E			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
7	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	2300										
425	M			e di secono				0			0	O THE REST OF THE PARTY OF THE
426		8				ini		O			0	0
427	Total Debt Services	2000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	888								and the second s		0
429	Total Disbursements/Expenditures		0	0	92,479	0	0	0	0	0	92,479	193,000
ફ 왕	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										96,403	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)			_								
433	433 SUPPORT SERVICES (PP&S)	2002										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437		2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900		0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0		0	O	0	O	0
440	440 Payments to other dist & Govt units (FP&S)	8										
4 11	Payments to Regular Programs	4110		Care STR.					_611		The state of the s	0
442	Payments to Special Education Programs	4120						The state of the s			were the shoot manual to Ohio	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	600					ig The second se	0			0	0
445 <b>D</b>	DEBT SERVICES (FPAS)	8										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT				oterio.							
447	Tax Anticipation Warrants	5110				ord reven		O			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150			: Preprint			0			0	0
449	Total Debt Service - Interest on Short-Term Debt	2100					Ü	0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	923			es estes			0			0	0
	Debt Service - Payments of Principal on Long-Term Debt 15 (Lease/Purchase	98										
451	Principal Retired)						,	0			0	0
452	Total Debt Service	9						0			0	0
453 P	PROVISION FOR CONTINGENCIES (FP&S)	8			inerine		more see					0
454	Total Disputer manager, fix pendit total		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures						A-90				0	

### Note 1 - Description of Organization and Summary of Significant Accounting Policies

Manhattan School District 114 (District) is a school district serving students in Manhattan, Illinois and the surrounding area. Revenues are substantially generated as a result of taxes assessed and allocated to the District and grants received from other state and federal governmental agencies. The District's revenues are, therefore, primarily dependent upon the availability of funds at the state and federal level and the economy within its territorial boundaries.

The following is a summary of the more significant accounting policies which the District applies:

### A. Annual Financial Report

The Annual Financial Report is a reporting format in accordance with the regulatory provisions prescribed by the Illinois State Board of Education. Such financial information includes only the individual funds and account group financial statements as promulgated within the format of the prescribed form. In this report, the District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The financial statements in this prescribed format are not intended to, and do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the respective financial position of the governmental activities and each major fund of Manhattan School District 114 as of June 30, 2023 or the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Annual Financial Report and Notes to the Annual Financial Report are presented for additional analysis in relation to the financial statement that collectively comprise the basic financial statements of Manhattan School District 114.

### B. Principles used to Determine Scope of Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements that serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District is a member of the Lincoln-Way Area Special Education Joint Agreement District 843, which provides special education services for the member districts. Separate financial statements are available through the Lincoln-Way Area Special Education District 843 at 601 Willow Street, Frankfort, IL 60423.

The joint agreement has been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and is therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreement. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity.

### C. Basis of Presentation - Fund Accounting

The accounts of the District are organized and presented within the Annual Financial Report on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois.

### Note 1 - Continued

District resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following funds and account groups are used by the District in the Annual Financial Report:

### Governmental Funds

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. The Special Education levy and Student Activity Funds and Convenience Accounts are included in the Educational Fund.

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Working Cash Fund is used to account for financial resources held by the District to be used for temporary interfund loans to other funds.

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

### Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statement of assets and liabilities. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

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

### Note 1 - Continued

### D. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education for presentation in the Annual Financial Report. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employees' pay as payroll liabilities, recognition of on behalf payments related to the District's retirement and OPEB plans, and recording capital outlay expenditures and other sources, principal on bonds sold, for the total principal amount of leases in the initial year of the lease.

Modified cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds and lease proceeds are included as other financing sources in the appropriate fund on the date received in the Annual Financial Report. Related bond and lease principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group in the Annual Financial Report.

### E. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 22, 2022 and was amended on May 10, 2023.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
- 2. A public hearing is conducted to obtain taxpayer comments.
- 3. Prior to October 1, the budget is legally adopted through passage of a resolution.
- 4. Formal budgetary integration is employed as a management control device during the year.
- 5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
- 6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

### F. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of money market accounts, US Treasuries, US Government Bonds, and Municipal Bonds.

### Note 1 - Continued

### G. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

### H. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group in the Annual Financial Report. The capitalization threshold for all capital assets is \$2,000. Depreciation accounting is not considered applicable for purposes of the Annual Financial Report (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$768,137 for the year ended June 30, 2023.

The estimated useful lives for capital assets are as follows:

Property Type	Estimated Useful Life (years)
Depreciable Land Buildings:	50
Permanent	50
Temporary and Temporary Building Leases	20
Infrastructure other than Buildings	20
Capitalized Equipment and Equipment Leases	3-15

### Note 2 - Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Will County. The most recent levy was adopted by the board on December 14, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2022, 2021 and prior levies are reported as receipts from local sources in the June 30, 2023 financial statements.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this district. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Will County for property taxes levies after 1991.

### Note 2 - Continued

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2022	Actual (Cer	tified Rate)
Levy	Maximum	2022 Levy	2021 Levy
Educational	Unlimited	3.0125	2.9551
Operations and Maintenance	0.5500	0.3766	0.3923
Debt Services	Unlimited	0.4150	0.4410
Transportation	Unlimited	0.1815	0.1894
Municipal Retirement	Unlimited	0.0252	0.0271
Social Security	Unlimited	0.0439	0.0541
Tort Immunity	Unlimited	0.0503	0.0541
Working Cash	0.0500	0.0277	0.0271
Special Education	0.4000	0.1161	0.1150
P.A. 102 Adjustment	Unlimited	0.0064	0.0000
		4.2552	4.2552

### Note 3 - Cash and Investments

Cash and investments, valued at cost, as of June 30, 2023 consist of the following:

		Associated Risks
Cash on Hand	\$ 300	
Deposits	24,854,082	Custodial Credit Risk
US Treasuries	43,896,585	Custodial Credit Risk, Interest Rate Risk, Credit Risk
US Government Bonds	23,553,867	Custodial Credit Risk, Interest Rate Risk, Credit Risk
Municipals	3,998,905	Custodial Credit Risk, Interest Rate Risk, Credit Risk
	\$ 96,303,739	, , , , , , , , , , , , , , , , , , ,

### Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

### **Common Bank Account**

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

### Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District's investment policy does not include a provision that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

At year end, the District had the following investments that were subject to interest rate risk:

					 investment iv	naturities		
Investment Type	 Fair Value	 Cost	L	ess Than 1 Year	1-5 Years	6-10	Years	 Than Years
US Treasury Securities US Government	\$ 44,551,817	\$ 43,896,585	\$	42,869,268	\$ 1,027,317	\$	MA 407	\$ 
Bonds Municipals	 23,639,336 4,086,089	23,553,867 3,998,905		22,558,916 3,998,905	 994,951 			
	\$ 72,277,242	\$ 71,449,357	\$	69,427,089	\$ 2,022,268	\$		\$ 

### Note 3 - Continued

### **Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rate at the time of purchase at one of the three highest classifications established by at least two standard rating services. The rating presented are Moody's ratings.

At year end, the District had the following investments that were subject to credit risk:

Credit Quality With Credit Exposure as			
US Treasury Securities	AAA	61%	\$ 43,896,585
Municipals	AA2	2%	1,681,246
Municipals	AA1	2%	1,357,276
Municipals	A1	0%	256,082
Municipals	AAA	1%	704,302

AAA 33% 23,553,867 \$ 71,449,357

### **Concentration of Credit Risk**

US Government Bonds

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Percentages of concentration of credit risk are presented in the above table.

### **Custodial Credit Risk**

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2023, \$12,959,524 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution in the District's name. None of the District's deposits were held in uninsured or uncollateralized accounts.

Custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy indicates the preferred method for safekeeping is to have securities registered in the District's name and held by a third party custodian. The District's investments in US Treasuries, US Government Bonds, and Municipals are subject to custodial credit risk and are held in safekeeping and registered in the District's name by a third party custodian.

### Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The district's investment policy does not address foreign currency risk.

Note 4 - Changes in Capital Assets

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Capital Assets not being Depreciate Land Construction in Progress	<del>ed:</del> \$ 4,519,365 24,894	\$ 5,829,289	\$ 360,000	\$ 4,159,365 5,854,183
Depreciable Capital Assets: Buildings and Building Improvements Temporary Building Leases	26,021,368 598,797	227,006 34,063		26,248,374 632,860
Site Improvements and Infrastructure Capitalized Equipment Capitalized Equipment Leases	1,330,565 1,067,302 838,455	50,940 59,710	  	1,381,505 1,127,012 838,455
Total Capital Assets	\$ 34,400,746	\$ 6,201,008	\$ 360,000	\$ 40,241,754
Accumulated Depreciation: Buildings and Building Improvements Temporary Building Leases Site Improvements and Infrastructure	\$ 13,473,083 29,940 1,016,740	\$ 524,967 31,643 21,052	\$ 	\$ 13,998,050 61,583 1,037,792
Capitalized Equipment	509,641	106,629	<del></del>	616,270
Capitalized Equipment Leases  Total Accumulated Depreciation	<u>202,114</u> \$ 15,231,518	83,846	<u></u>	285,960
Capital Assets, Net	\$ 15,231,518 \$ 19,169,228	\$ 768,137 \$ 5,432,871	\$ <u></u> \$ 360,000	\$ 15,999,655 \$ 24,242,099

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge in the Annual Financial Report.

### Note 5 – <u>Debt</u>

### Long-Term Debt

A summary of general long-term debt is as follows:

	Balance July 1, 2022	Proceeds	Decreases	Balance June 30, 2023
Nondirect Placements: Capital Appreciation School Bonds, 2004C	\$ 1,382,103	\$	\$ 683,440	\$ 698,663
GO Refunding School Bonds, 2021	6,960,000		80,000	6,880,000
GO Refunding School Bonds, 2017	5,055,000			5,055,000
GO School Bonds Series 2022		83,200,000		83,200,000
Total Nondirect Placements	\$ 13,397,103	\$ 83,200,000	\$ 763,440	\$ 95,833,663
Direct Placements: Modular Lease – MJHS Fiscal Year 2022	\$ 49,999	\$	\$ 16,222	\$ 33,777
Modular Lease- Wilson Creek	269,519		87,446	182,073
District Office Lease	177,393		69,536	107,857
Modular Lease – MJHS Fiscal Year 2020	17,151		17,151	
Modular Lease – Anna McDonald	14,821		14,821	
Telephone Software Lease	51,295		33,967	17,328
Apple Lease – August 2021	131,527	44 94	43,628	87,899
Apple Lease – July 2021	131,065		65,342	65,723
Modular Lease-MJHS FY 2020 Extension		17,961	1,326	16,635
Modular Lease – Anna McDonald Extension		16,101	1,188	14,913_
Total Direct Placements	\$ 842,770	\$ 34,062	\$ 350,627	\$ 526,205
Total Long-Term Debt	\$ 14,239,873	\$ 83,234,062	\$ 1,114,067	\$ 96,359,868

### Note 5 - Continued

The District is subject to a statutory debt limitation equal to 6.9% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2023 was \$27,145,011 with \$69,214,857 debt over the debt limit. The District has an approved exception with ISBE to be over the legal debt margin. The Capital Appreciation, two Refunding School Bonds, and the School Bond debt service payments are paid from the Debt Services Fund and by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Apple Leases and the American Capital Lease are paid for by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Modular Leases, District Office Lease, and Telephone Software Lease are paid for by the transfer of monies from the Operations & Maintenance Fund to the Debt Services Fund.

At June 30, 2023, there were \$9,278,089 of net current assets in the Debt Services Fund for the retirement of bonded debt.

### 1. Capital Appreciation School Bonds, 2004C

In January, 2005 the District issued \$13,031,672 in Capital Appreciation School Bonds. The bonds are dated January 6, 2005. The bonds provide for serial retirement of principal each December with interest payable on June 1 and December 1 of each year beginning June 1, 2005. The interest rate is 9.00 percent and the bonds mature on December 1, 2024. Due to the Refunding School Bonds, 2015, outlined below, \$1,626,983 of these bonds were considered defeased in January, 2015. In addition, due to the GO Refunding School Bonds, 2017, outlined below, \$1,398,682 of these bonds were considered defeased in December, 2017. Also, due to the GO Refunding School Bonds, 2021, outlined below, \$433,475 of these bonds were considered defeased in March, 2021.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	F	Principal	***************************************	Interest	Total		
2024	\$	625,835	\$	2,679,165	\$ 3,305,000		
2025		72,828		347,172	420,000		
	\$	698,663	\$	3,026,337	\$ 3,725,000		

### 2. GO Refunding School Bonds, 2021

On March 11, 2021, the District issued \$7,055,000 of Refunding Bonds. The bonds had net proceeds of \$6,885,816 (after payment of \$170,921 of various bond issuance costs and \$1,737 of proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C and GO Refunding School Bonds, 2015, as described previously. As a result, \$433,475 of Capital Appreciation School Bonds, 2004C and \$4,380,000 of GO Refunding School Bonds, 2015 are considered to be defeased.

The District issued this refunding in order to alter the debt service cash flow requirements on Capital Appreciation School Bonds, 2004C and realize \$191,292 of present value savings.

The bonds provide for serial retirement of principal each January 1, with interest payable on January 1 and July 1. The interest rate is 1.00%-1.55%.

### Note 5 - Continued

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	Interest Rate	 Principal	***************************************	Interest	_	Total
2024	1.00%	\$ 85,000	\$	92,348	\$	177,348
2025	1.05%	1,340,000		91,498		1,431,498
2026	1.25%	1,775,000		77,428		1,852,428
2027	1.45%	1,800,000		55,240		1,855,240
2028	1.55%	 1,880,000		29,140		1,909,140
		\$ 6,880,000	\$	345,654	\$	7,225,654

### 3. GO Refunding School Bonds, 2017

In December, 2017, the District issued \$5,055,000 of GO Refunding Bonds. The bonds are dated December 28, 2017, and \$5,020,334 of the net proceeds (after payment of \$144,158 in underwriting fees, insurance, and other issuance costs and \$109,491 proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C, as described previously, with an average interest rate of 9.0 percent. As a result, \$1,398,682 of Capital Appreciation School Bonds, 2004C are considered to be defeased.

The District refunded the Capital Appreciation School Bonds, 2004C to alter the debt service cash flow requirements. The refunding did not result in an economic gain for the District.

The bonds provide for serial retirement of principal each January 1 starting in 2025, with interest payable on January 1 and July 1. The interest rate is 3.5 percent.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	P	Principal		Interest	Total	
2024	\$	-	\$	176,925	\$	176,925
2025		1,630,000		176,925		1,806,925
2026		1,685,000		119,875		1,804,875
2027		1,740,000		60,900		1,800,900
	\$	5,055,000	\$	534,625	\$	5,589,625

### Note 5 – Continued

### 4. GO School Bonds, Series 2022

In September 2022, the District issued \$83,200,000 in G.O. School Building Bonds The bonds are dated September 22, 2022. The bonds provide for serial retirement of principal each January with interest payable on July 1 and January 1 of each year beginning July 1, 2023. The interest rate ranges from 5.0%-5.50% and the bonds mature on September 1, 2052.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending	Interest							
June 30,	Rates	<del></del>	Principal		Interest		Total	
2024		\$	-	\$	5,672,851	\$	5,672,851	
2025			100		4,518,200		4,518,200	
2026			-		4,518,200		4,518,200	
2027			-		4,518,200		4,518,200	
2028			-		4,518,200		4,518,200	
2029-2033	5.0%		2,670,000		22,360,500		25,030,500	
2034-2038	5.0%		5,785,000		21,431,000		27,216,000	
2039-2043	5.25-5.5%		12,035,000		19,381,074		31,416,074	
2044-2048	5.5%		22,790,000		15,033,700		37,823,700	
2049-2053	5.5%		39,920,000		6,884,625		46,804,625	
		\$	83,200,000	\$	108,836,550	\$	192,036,550	

### 5. Modular Lease - MJHS Fiscal Year 2022 (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$49,999. The lease calls for 36 monthly payments of \$1,447 at an interest rate of 2.68%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total		
2024	\$ 16,662	\$ 702	\$ 17,364		
2025	17,115	249	17,364		
	\$ 33,777	\$ 951	\$ 34,728		

### 6. Modular Lease - Wilson Creek (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Wilson Creek Elementary School, which secures the lease, at an amount of \$269,519. The lease calls for 36 monthly payments of \$7,800 at an interest rate of 2.68%.

### Note 5 - Continued

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	Principal		Interest		Total		
2024	\$	89,818	\$	3,782	\$	93,600	
2025		92,255		1,345		93,600	
	\$	182,073	\$	5,127	\$	187,200	

### 7. District Office Lease (Direct Placement)

On June 9, 2021, the Board of Education approved to enter into a \$222,855 lease agreement with Uremco Properties to provide administrative office space for the District, which secures the lease. The lease was expanded and extended on December 27, 2021. In total, the lease agreement calls for an initial security deposit of \$1,563, six monthly payments of \$1,913, and thirty six monthly payments of \$6,120 at an interest rate of 2,68%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	•		11	nterest	Total		
2024 2025	\$	71,422 36.435	\$	2,018 285	\$	73,440	
2025	***************************************	30,433	***************************************	200		36,720	
	\$	107,857	\$	2,303	\$	110,160	

### 8. Modular Lease - MJHS Fiscal Year 2020 (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$45,065. The lease calls for 36 monthly payments of \$1,340, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

At June 30, 2023, this lease was paid in full.

### 9. Modular Lease - Anna McDonald (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Anna McDonald Elementary School, which secures the lease, at an amount of \$38,945. The lease calls for 36 monthly payments of \$1,158, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

At June 30, 2023, this lease was paid in full.

### 10. Telephone Software Lease (Direct Placement)

On December 12, 2018, the Board of Education approved to enter into a software as a service agreement with Rival5 Technologies Corporation to provide telecommunication software for the District at an amount of \$163,268. This agreement requires 60 monthly payments of approximately \$2,911, starting January 2019, at an interest rate of 2.68%. The ability to use the software secures the lease. The amount of the monthly payments can be adjusted by the Corporation, by an immaterial amount, based on the number of users.

### Note 5 - Continued

At June 30, 2023, the projected amount of annual cash flow requirement under this agreement are summarized below:

Year Ending								
June 30,	P	<u>Principal</u>		Interest		Total		
2024	\$	17,328	\$	135	\$	17,463		

### 11. Apple Lease- August 2021 (Direct Placement)

Agreement dated August 1, 2021, provides for annual payments of principal and interest at a rate of .49% for the purchase of Apple Computer equipment, which secures the lease, at \$175,800.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	P	rincipal	In	terest		Total
2024	\$	43,842	\$	431	<u></u>	44 272
2025	Ψ	43,042 44,057	Ψ	216	Φ	44,273 44,273
	\$	87,899	\$	647	\$	88,546

### 12. Apple Lease - July 2021 (Direct Placement)

Agreement dated July 1, 2021, provides for annual payments of principal and interest at a rate of .51% for the purchase of Apple Computer equipment, which secures the lease, at \$197,125.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending						
June 30,	Principal		Interest		Total	
2024	\$	65,723	\$	381	\$	66,104

### Note 5 - Continued

### 13. Modular Lease - MJHS Fiscal Year 2020 Extension (Direct Placement)

On June 14, 2023, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$17,961. The lease calls for 13 monthly payments of \$1,299 at an interest rate of 8,25%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year EndingJune 30,	P	Principal		nterest	Total	
2024	\$	16,635	\$	752	\$	17.387

### 14. Modular Lease - Anna McDonald Extension (Direct Placement)

On June 14, 2023, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Anna McDonald Elementary School, which secures the lease, at an amount of \$16,102. The lease calls for 13 monthly payments of \$1,449 at an interest rate of 8.25%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending					
June 30,	Principal		Interest	Total	
2024	\$	14,913	\$ 675	\$	15,588

### Note 6 - Retirement Fund Commitments

### A. <u>Teachers' Retirement System of the State of Illinois</u>

### General Information about the Pension Plan

### a. Plan Description

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

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

### Note 6 - Continued

### b. Benefits provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

### c. Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

### i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$4,762,652 in pension contributions from the State of Illinois, on the Annual Financial Report, in accordance with the regulatory basis of accounting.

### Note 6 - Continued

### ii. 2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$54,838, and were paid toward this obligation in the current fiscal year.

### iii. Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$133,494 were paid from federal and special trust funds that required employer contributions of \$14,004.

### iv. Employer Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

### d. Pension Expense

On a modified cash basis, the District contributed \$68.842 for the year ended June 30, 2023.

### B. Illinois Municipal Retirement Fund

### **IMRF Plan Description**

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

### Note 6 - Continued

### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired *before* January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lessor* of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

### **Employees Covered by Benefit Terms**

As of December 31, 2022, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	46
Inactive Plan Members entitled to but not yet receiving benefits	67
Active Members	70
Total	183

### **Contributions**

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2022 and 2023 were 9.41% and 8.34%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$185,272 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Note 6 - Continued

### C. Aggregate Pension Reporting

The following aggregate pension information is provided:

Plan	TRS	IMRF	Total
Pension expense reported on modified cash basis	\$68.842	\$185.272	\$254.114

### D. <u>Social Security</u>

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$296,213, the total required employer contribution for the current year.

### Note 7 – Post Employment Benefits Other Than Pensions

### A. Employer Contributions to Teacher Health Insurance Security (THIS) Fund

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

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

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

### On Behalf Contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$85,092 and the District recognized revenue and expenditures of this amount during the year, on the Annual Financial Report, in accordance with the regulatory basis of accounting.

### • Employer Contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$63,346 to the THIS Fund, which was 100 percent of the required contribution.

### Note 7 - Continued

### **Further Information on the THIS Fund**

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services: <a href="http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp">http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp</a>.

### B. Other Post-Employment Benefits

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's health insurance plan. The retirees are responsible for the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The unfunded actuarial liability has not been determined as of June 30, 2023.

### **Plan Description**

The District administers a single-employer defined benefit healthcare plan. The support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

### **Employees Covered by Benefit Terms**

The District has two inactive employee currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

### **Funding Policy**

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$536-\$805 per month for individual coverage and ranges from \$1,300-\$2,280 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains an implied rate subsidy by the district through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

### **Contributions Made**

Because the retiree insurance premium established is paid entirely by retiree contributions, there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no modified cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

### Note 8 - Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Annual Financial Report only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the Annual Financial Report.

### Note 8 - Continued

### A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the district, all such items are expensed at the time of purchase, so there is nothing to report for this classification.

### B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, and Tort Funds are subject to outside restrictions, and therefore the fund balances for the funds are reported as restricted. The District has several revenue sources received within different funds that also fall into these categories.

### 1. Special Education Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

### 2. State Grants

Proceeds from restricted state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received from restricted state grants, resulting in no restricted balances.

### 3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Municipal Retirement/Social Security Funds. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

### 4. Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2023, cumulative revenues received from the Social Security levy exceeded cumulative expenditures disbursed for this purpose by \$956,875, resulting in a restricted balance of that amount. This balance is shown as Reserved in the Municipal Retirement/Social Security Fund in the Annual Financial Report. Prior to June 30, 2008, the District did not track amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted.

### 5. Impact Fees

Cash receipts and the related cash disbursements for this restricted revenue are accounted for in the Operations and Maintenance Fund. At June 30, 2023, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$757,742, resulting in a restricted balance of that amount. This amount is shown as Reserved in the Operations and Maintenance Fund in the Annual Financial Report.

### Note 8 – Continued

### 6. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2023, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$76,242, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the Annual Financial Report as Reserved in the Educational Fund.

### C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

At June 30, 2023, no amounts were classified as committed.

### D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2023, no amounts were classified as assigned.

### E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the individual funds. Unassigned Fund Balance amounts are shown in the Annual Financial Report as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

### F. Annual Financial Report Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

### Note 8 - Continued

### G. Reconciliation of Fund Balance Reporting

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in the preparation of the Annual Financial Report.

	G	Senerally Acce	pted Accountir	ng Principles		Financi	Basis Annual al Report entation
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	76,242	0	0	5,768,120	76,242	5,768,120
Operations &							
Maintenance	0	757,742	0	0	730,518	757,742	730,518
Debt Services	0	9,278,089	0	0	0	0	9,278,089
Transportation	0	753,734	0	0	0	0	753,734
Municipal Retirement/							
Social Security	0	1,073,269	0	0	0	956,875	116,394
Capital							
Projects	0	74,799,793	0	0	0	0	74,799,793
Working Cash	0	0	0	0	2,600,158	0	2,600,158
Tort Fund	0	466,074	0	0	0	0	466,074

### H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

### Note 9 - Required Individual Fund Disclosures

### A. Overexpenditure of Budget

During the fiscal year ended June 30, 2023, the District had no instances of overexpending the budgeted amounts in the individual funds.

### B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2023.

### C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2023.

### D. Interfund Transfers

The following interfund transfers occurred during the year ended June 30, 2023:

Fund	Trans	sfer In	Tr	ansfer Out
Educational	\$		\$	2,116,633
Operations & Maintenance				246,456
Debt Services	2,3	63,089		
	\$ 2,3	63,089	\$	2,363,089

A \$2,116,633 transfer was made from the Educational Fund to the Debt Services Fund to pay debt service payments. A \$246,456 transfer was made from the Operations and Maintenance Fund to the Debt Services Fund to pay debt service payments on the Modular Leases, District Office Lease, and Telephone Software Lease.

### Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchases commercial insurance. There has not been a significant reduction in the District's insurance coverage as of June 30, 2023. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

### Note 11 - Related Party Transactions

The District is a member of the Lincoln-Way Area Special Education Joint Agreement District 843 (Joint Agreement). During the fiscal year ended June 30, 2023, the District paid \$1,492,917 to the Joint Agreement for special education services and received \$120,857 in refunds.

### Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2023. However, the effects on the State of Illinois and the District are unknown.

### Note 13 - Commitments and Contingencies

### **Grants**

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be immaterial to the District.

### Compensated Absences

Administrators and support staff of the District are entitled to paid vacation and sick time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2023, the District would be required to compensate them for their unused vacation and sick time. The computed amount of compensation for unpaid vacation and sick time at June 30, 2023, was \$33,670.

### **Retirement Commitments**

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided to the District by IMRF and TRS.

### Note 13 - Continued

### Copier Lease

On April 12, 2022, the District entered into a lease agreement with Proven IT for three copiers. The lease agreement calls for 60 monthly payments of \$867 to begin in June 2022. The lease payments will be paid by the Educational Fund. The District did not implement GASB 87, for this lease due to the lease being immaterial to the Educational Fund. Future minimum annual rental commitments under this lease are summarized below:

Fiscal		
Year	Α	mount
2024	\$	10,404
2025		10,404
2026		10,404
2027		9,537
	\$	40,749

Rent expense under this lease amounted to \$10,404 during the year ended June 30, 2023.

### **New Building Construction**

On February 22, 2022, the Board of Education approved the New Manhattan Junior High School - Pepper Project in the amount of \$43,362,828. At June 30, 2023, the District had spent \$3,739,466, leaving an estimated balance to finish the project of \$39,623,362. This project is being paid from the Capital Projects Fund.

### Note 14 - Subsequent Events

Management evaluated subsequent events through December 12, 2023, the date which the financial statements were available to be issued, and noted the following items that met the criteria for disclosure:

### New Track/Field Complex

On October 9, 2023, the Board of Education approved the addition of a new track/field complex to the Manhattan Junior High School Project for \$1.8 million dollars.

Print Date: 12/12/2023	Manhattan Halinkad AFR 23

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-	SCHEDULE OF AD VALOREM TAX RECEIPTS					
- 2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Taxes Received (from 2021 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies) the 2022 Levy)
က				(Column B - C)	en de la companya de	(Column E - C)
4	Educational	10,827,312	5,878,126	Professional and the second	11,851,355	5,973,229
2	Operations & Maintenance	1,391,861	734,839	657,022	1,481,567	746,728
ဖ	Debt Services **	1,560,839	797,608	751,072	1,632,635	822,868
7	Transportation	671,357	354,151	317,206	714,032	359,881
ω	Municipal Retirement	94,558	49,171	45,387	99,138	49,967
တ	Capital Improvements		O compared to the compared of		O	
9	Working Cash	99,436	54,049	45,387	108,973	54,924
7	Tort Immunity	188,754	98,148	909'06	197,883	99,735
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Lew			0	0	0
4	Special Education	419,141	226,540	192,601	456,744	230,204
15	Area Vocational Construction			0	0	0
16	Social Security/Medicare Only	176,266	099'58	909'06	172,705	87,045
17	Summer School			0	0	0
18	Other (Describe & Itemize)		12,488	(12,488)	25,178	12,690
19	Totals	15,429,524	8,302,939	7,126,585	16,740,210	8,437,271
20		de en forskriven frankriven en de inmogeneren en en en en en de kallende de kallende en en en de en en de en e	e de la companya del la companya de  la companya de	Approximate the common and amount of the common and amount of amount of a common and amount of a common and amount of the	en aktivist depist tiggis annemalikenskinskankinskantisisi maaksaksayyyti pistojeksi kertevolimi kulturey. Berjaksist depist tiggis annemalikenskinskantisisisi maaksaksayyyti pistojeksi kertevolimi kulturey.	ina da
21	* The formulas in column B are unprotected to be overridden when reporting on	n when reporting on an ACCRUAL basis.	basis.			
22	** All tax receipts for debt service payments on bonds must be recorded on line 6	e recorded on line 6 (Debt Services)	*			

Page 26

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SCHEDULE OF SHORT-TERM DEBT		Foregra 1	N. Charles and a second						
Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	issued July 1, 2022 thru	Retired July 1, 2022 thru	Outstanding Ending June 30, 2023		OT LATER ON THE PROPERTY OF TH		
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT	NON NOTES (CPPRT)			June 30, 2023	- 34			THE RESIDENCE AND ADDRESS OF THE PARTY OF TH	
4 Total CPPRT Notas:					0				
5 TAX ANTICEATION WARRANTS (TAW)					6			The state of the s	
_	March Co. C.	A CONTRACTOR OF THE CONTRACTOR	and a second sec	1000	0				
_		to the second control of the second control			0				
9 Debt Services - Working Cash 10 Debt Services - Refunding Bonds	The second secon	50	6 - 7 900 F. O.O. aka fin capa pata pakaman man						
		The second secon			0				
12 Municipal Retirement/Social Security Fund					0				
			management of the state of the		0		The second secon	The state of the s	
15 Total TAWs		0	0	0	0				C. The same and th
16 TAX ANTICIPATION NOTES (TAN)						The state of the s			A CONTRACTOR OF CACA WHICH SAME AND A CONTRACTOR OF CACA  A CONTRACTOR OF CACA A CONTRACTOR OF CACA A CONTRACTOR OF CACAA A CONTRACTOR
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19 Fire Prevention & Safety Fund 20 Other - (Describe & Itemize)					0	***************************************			
-		0	0	0					
22 TEACHERS/FEMPLOYEES ORDERS (T/EO)									
	tation Funds)		Aver Superior and Artists and Superior		0	College of the second s	The second control of	The state of the s	The second secon
24 General State Aid/Evidence-Based Funding Anticipation Cartificates					•				
CONTROL (AN PLINAS)					O	and the same of th	and the same of th		
27 Total Other Short-Term Borrowing (Describe & Itemize)	And the state of the last of the state of the				0				
			And the second s						
29				atherite section	pensg		Retired		Amount to be Provided
Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	July 1, 2022 thru	Any differences (Described and Remize)	July 1, 2022 thru	Outstanding Ending June 30, 2023	for Payment on Long-
Apple Lesse- July 2021	07/01/21	197,125	7		cyony (no alling	And the state of t	65,342	65,733	
	08/01/21		7				43,628	87,899	
Modular Lease - With Fiscal Year 2022	02/10/22		The second secon		100000000000000000000000000000000000000		16,222	33,777	
35 District Office Lease	06/09/21	222,855	7	177,393	The state of the s		985'69	107,857	107,857
	03/11/20	and the second of the second				(1,337)	15,814	0	0
/ Modular Lease - Anna McDonald Telephone Software Lease	03/11/20	38,945 163,268	<u></u>			(1,155)	13,666	U .	17,328
	06/14/23		<u>t</u>		17,961		1,326	16,635	the state of the s
40 Modular Lease-Anna McDonald extension	06/14/23	16,102			16,101		1,188	14,913	14,913
42					management (1997) to 1995 to 1			0	
43		1,196,639		842,770	34,062	(2,492)	348,135	526,205	526,205
	Date of Issue	Amount of Original Issue	Twee of leans *	Outstanding	Issued July 1, 2022 thru	Any differences	Retired July 1, 2022 thru	Outstanding Ending	Amount to be Provided for Payment on long-
	(ww/pp/ww)		- 1	Beginning J	June 30, 2023	(Described and Itemize)	June 30, 2023	June 30, 2023	Term Debt
4D Capital Appreciation School Bonds 2004C 47 GO Refunding School Bonds- 2017	11/01/04		9 6		The state of the s	The same attended to the School Schoo	683,440	5,055,000	
GO Refunding School Bonds- 2021	03/11/21	7,055,000	<b>m</b> ) (	000'096'9	And the second s		000'08	000'088'9	
49 GO School Bonds, Series 2022 50	09/22/22		on many and the standard control of the standard contr		83,200,000	To the second of the second se	Topological and the second sec	000,002,28	
51 million in the control of the con	The second secon		And the second s					O CONTRACTOR CONTRACTO	
200 Communication of the commu			the same and the s	A STATE OF THE STA	endergreen is a finally of proper proper in the con-	And the second control of the second control	A Commence of the Commence of	No. of Contract Contr	manifes (W.) and Architecture or extending a period proposable security and a security of the
en englished a common process for the process of th			and the control of th	* (A)	THE REAL PROPERTY OF THE PROPE	Appropriate the control of the contr	And the second s	0	enterment of the same of the same special states and same same same same same same same same
56					O. H			0	
THE CONTRACTOR OF THE CONTRACT			A CONTRACTOR OF THE PROPERTY O	The second secon			Appropriate the second of the	0	And the second s
								0	
62			udhadan sa a'a a sa		Production and the relation of the second		2000	0	The same consistency and the same constraints of the same of
		109,538,311		14,239,873	83,234,062	(2,492)	1,111,575	0 96,359,868	87,081,779
66 • Each type of debt issued must be identified separately with the amount:									
67 1. Working Cash Fund Bonds 68 2 Funding Bonds	4. Fire Prevent, Safe 5. Tort Indoment Bo	4. Fire Prevent, Safety, Environmental and Energy Bonds 5. Tort Informant Bonds	/ Bonds	- 1	GASB 87 Leases		10. Other	The definition of the second s	The state of the s
9 2 Refunding Rands	6 Building Ronds			9. Other	er var val var a a dele anne a demonstration of the value of the anneal section of the a	and a first of the control of the co	12. Other	The second secon	er en

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

Page 27

CTED LOCAL TAX LEVIES AND SELECTED REVORUES SOURCES   Description   Factor House Colored Sources   Page 2014   P	L		U	0	1	_	_	×
Composition of participation (Controlled Statistics)   Controlled Statistics    Controlled Statistics (Controlled Statistics)   Controlled Statistics (Controlled Statistics)   Controlled Statistics)   Controlled Statistics)   Controlled Statistics (Controlled Statistics)   Controlled Statistics)   Contr					=	-	2	
	~	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOUR	<b>GS</b>			ть и денация (уследует суступуватей и техняй транерине суступуватей денастического денастиче	од иходом фолофозур и однами у имеричи мерен однами и у или сене еведенут	
Note the first feeting as at this 1, 1202.   Note of	2		ACCOUNT NO	fort Immunity a	Special Education	Area Vocational Construction	School Facility Occupatio Taxes	n Driver Education
All Visions   Test Related   Digital	က		e de la companya del la companya de la companya de la companya del la companya de la companya de la companya del la co	369,671		in de de la companya		THE ADMINISTRATION OF THE PROPERTY OF THE PROP
1,0,2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,	4		A CONTRACTOR OF THE CONTRACTOR	demonstratements of comes in technological community and the section in the control of the contr	And the Control of th			da, essau
Second Final Interference   10,0,0,0,0,0   233   24341   24341   24341   24341   24341   24341   24341   24341   24341   24341   243411	2		10, 20, 40 or 50-1100, 80	188,754	e consequentes que étamentes de cuameros de maneros estimates à describent (del del primero).		and the state of t	A CONTRACTOR OF THE PROPERTY O
Design Enterior Feet	ဖ		10, 20, 40, 50 or 60-1500, 80	128	419,141	ermeine e e hen eg en er en energijskinde kan gyfel en jungstjel e e en kopenmetermen	ee eeu is de 'eeu elektroontee' voor (die sood) verstalek voor 10 o 40 Nasialikkiskeest doorde	raydyyn aidd Ysha manaddian mad AAA ameddosdd Amenid AA AAdam BAAAAA AAdam AAAAA AA Abbar Aa Abbar Aa Abbar Aa
Section   Sect	_		10-1970	o la hayori i giran			and the residence of the control of	to the control control control of the control of th
Diver Execution   10 to 20.30   O	∞	_	30 or 60-1983					# (Andrew Constitution of the Constitution of
The file free of the first of	တ		10 or 20-3370		energy and the second second section could be a second second second second second second second second second			
The at foundation   10,0,0,0 or e0,100   18,8,800   419,141   10   10   10   10   10   10   10	읟		en den de met de de seus de mais de de de de met de	0	ALLONG THE TEXT OF A SECURITY AND A SECURITY AND A SECURITY OF A SECURIT	designational of the education of the section of th	one mane reprove e per more ammediten y en plête pe calabasem l'étale les étales des l'étales des pour des pend	edia. Laurid on 10 dece l'embale d'hand figure l'emmonations of distribution, les frequents
198,002   199,	=	_	10, 20, 40 or 60-7200			u avoidense la ori Lamelia kide aciliase di Milmonno VI mer press efectore è stitulo à sonte	ALTERNAL NA PERSONAL AND PROPERTY OF A STREET,	en e
Protection   100 ct 50.000   100 ct 50.000   159.143   150 ct 50.000   159.143   150 ct 50.000   159.143   150 ct 50.000   150 ct 50.000   159.143   150 ct 50.000   150 ct	12			188,882	419,141			The state of the s
Note Statement to Receive the contribution Services   20 of 25.2500   29,479   20 of 25.2500   20 of 25.25000   20 of 25.2500   20 of 25.25000   20 of 25.25000   20 of 25.	13							Annual Management of the control of
Section   Particularies & Constitution Services   20 of 19	4	_	10 or 50-1000		419,141	And the second contract of the second	ere presidente su consenimo de	. To the second
Cold Services   20,479   Cold Services   Cold S	15		20 or 60-2530	The second secon	AND	A CONTRACTAL (A PROVINCE DE L'ARRECTE CONTRACTA DE L'ARRECTE DE L'ARRE	and a socionistication of federost stretches out to half to some exceedable.	ter 20 terod dig 1,000 (ch. 0 o 4,000 disent common common common common disent common
Dest Services - Interioral Parameter on Long-From Debt   Dest Services - Interioral Parameter of Debt Services - Interioral Parameter of Debt Services - Interioral Parameter of Long Paramete	16		98	92,479				
best Services - Interest on Long-Term Debt.  Debt  Services - Interest	11							
Debt. Services - Principal Payment on Long-Term Debt. (Leare/Princhas Principal Retired)   30-5400	18	*****	30-520				e de la martina	A-
Total Debuggement   29,5479   419,141   0	10		30-2300				Shootaminino	
Total Dictaborsements   Cercitor & National Page   Control of Co	2 5		30.55400					
Total Disbursements   Percise & Homise)	3/2		is above with the additional the annual free between the constitution and the annual free annual constitution and the constitution and				amounted and community of and immunity (1988) and demandrated and obtained and obta	
Total Discussments	1 8			popunjandani kolasa 11. jyykista aata kommiss (10.00 kiilo sidos likolaikis kolasiani kom kolasia.				(o) hours a management of the control of the contro
Reserved Cash Basince as of June 30, 2023   714   466,074   0   0	3/2			92.479	171 917	O	AND AND THE PROPERTY OF THE PR	
Reserved Cash Balance   Cash Balan				ALCO DO		ver versi and vers versi versi of constant vel combinated deletificated by colodida vian blill combination per protest version and object to the colodina and membration and the color and color of the	al discussion and constitute had great learns described major particular and constitution of constitution of constitution of the constitution of t	THE RESERVE AND AND THE PROPERTY OF THE PROPER
Ves   Note   Maintee    \$   2			4/0°404		erretalide transformation, invident finalismatid many dispropriation of environ- many or dissociated and without the wave market descriptional version displacements of	de des pour en demons en santa de dérena moner entrancer y maine en dérendre en la company de la company de la En la company de conservation de la company de la comp	And the second s	
SCHEDULE OF TORY IMMAINITY EXPENDITURES *  SCHEDULE OF TORY IMMAINITY EXPENDITURES *  Yes   No   x   lets the entity established an insurance reserve pursuant to 7/5 ILCS 10/9-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  If yes, list in the aggregate the following:   100-1037  International captures and or Self-norunally expenditures reported in the Tort immunity fund (80) during the year.  Self-conditional to the promptical for the revenues and expenditures reported in the Tort immunity fund (80) during the year.	S		714			energy jednotyve ny faritation polymenty polymenty proposition (ny bolyment	material out distribution of the process of the second state of the second seco	
Yes No x Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-1037  If yes, list in the aggregate the following:  If yes, list in the entity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year.  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year.	٩ŀ		) 30	466,074	CONTRACTOR			
Yes         No         X         Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?         92.4           If yes, list in the aggregate the following:         If yes, list in the aggregate the following:         466.0           In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollor amount for each category.         466.0           Expenditures:         Workers' Compensation Act and/or Workers' Occupational Disease Act         37.8           Unemployment Insurance Act         Insurance (Regular or Self-Insurance)         81.5           Risk Management and Claims Service         Educational Services         82.6           Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction         83.1           Elegal Services         Principal and Interest on Tort Bonds         84.6           Other - Explain on Itemization 44 tab         Total         63.1           Gother - Explain on Itemization 44 tab         Total         63.1           Gast (Total Tort Expenditures) minus (G36 through G45) must equal 0         Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.           SS ILCS S/5-1006.7         SS ILCS S/5-1006.7	, %							
If yes, list in the aggregate the following:  If yes, list in the aggregate the following:  If yes, list in the aggregate the following:  In the following categories, itemize the Tort immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Companies the Tort immunity expenditures in line 31 above. Enter total dollar amount for each category.  By Workers' Companies to Act  Workers' Companies the Tort immunity expenditures in line 31 above. Enter total dollar amount for each category.  Stake and a and following category.  Interpretation Act and/or Workers' Occupational Disease Act  Interpretational Act and/or Workers' Occupational Disease Act  Interpretational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Integral Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.	1218	Vac	)/9-103?					
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SSI ICS S/5-1006.7	<u> </u>	}	Total Claims Payments:	92,479				
In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.  Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance)  Risk Management and Claims Service Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other - Explain on Itemization 44 tab  Total  G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  SS ILCS S/5-1006.7	32	4	Total Reserve Remaining:	466,074				
Expenditures:  Workers' Compensation Act and/or Workers' Occupational Disease Act Unemployment Insurance Act Insurance (Regular or Self-Insurance) Risk Management and Claims Service Judgments/Settlements Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Other -Explain on Itemization 44 tab Total G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort immunity Fund (80) during the year. S SI ICS S/5-1006.7	8		illar amount for each category.					
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Insurance (Regular or Self-Insurance)  Risk Management and Claims Service  Judgments/Settlements  Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction  Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)  Legal Services  Principal and Interest on Tort Bonds  Other -Explain on Itemization 44 tab  Total  G31 [Total Tort Expenditures] minus (G36 through G45) must equal 0  Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  S51 (C55/5-1006.7	37	-	All years and the second and the sec					
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Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) Legal Services Principal and Interest on Tort Bonds Other -Explain on Itemization 44 tab  Total G31 [Total Tort Expenditures] minus (G36 through G45) must equal 0 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.  55 ILCS 5/5-1006.7	\$	-	enter enter de la check de	0				
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	<b>P</b>   9	restati ance sprinterational	may en un en	Accident and control and control				
	<u> </u>		ted in the Tort immunity Funa (80) a	during the year.				

Reference should be made to the auditor's report regarding this information.

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	CARES, CRRSA, and ARP SCHEDULE - FY 2023	pul	ARP	<b>HUS</b>	EDUL.	· 叫	で い り に り に り に り に り に り に り に り に り に り	23	GIR	below for sc	Click below for schedule instructions:	fons
3 6	Please read schedule instructions	instr	uction	s befo	before completing.	npletin	g.		SS		SCHEDULE INSTRUCTIONS	SMOI
	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?	ive/expe ts in FY	nd CARES, 20237	X	Yes			No				
	if the answer to the above question is "YES"	n is "Y	ES", this s		chedule must be completed	complete	ö					
	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	SCHEDUL	E INTO THE A	FR. IF THE	LINKS ARE BE	OKEN, THE A	FR WILL BE	SENT BACK T	O THE AUDITO	R FOR COF	RECTION.	
	Part 1: CARES, CRRSA, and ARP REVE	Nd Al	RP REVE	NUE								
	Revenue Section A	Section A FY 2022 E for expen	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.	cognized in FN limed on July in the prior ye	2023 reported ( 1, 2022, through at FY 2020, FY 20	on the FY 2023 A June 30, 2023, I 321, and/or FY 2	FR for FY 2020, RIS grant exper 022 AFR.	FY 2021 and/or iditure reports				
<b>⊕</b> €			(01)	(20)	(30)	(40)	(20)	(09)	(07)	(08)	(06)	Total
	Description (inter whose Doslars) "See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2)	4998	86,855		ı							86,855
	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	83,128									83,128
┸	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998			T							0
	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										O contract of the fact of the
	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998					******************************					0
19	Other ARP Revenue (not accounted for above) [Describe on Remization tab)	4998										0
	Total Revenue Section A		169,983	0		0	0	0			0	169,983
52	Revenue Section B	Section B EXPENDIT reported	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.	cognized in FY July 1, 2022, 1 R.	2023 reported o through June 30,	n the FY 2023 A 2023, FRIS gran	FR and for FY 21 t expenditure n	923 eports and				
	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		9	(20) Operations &	(30)	(40)	(50) Municipal	(09)	(02)	(08)	(90) Fire Prevention	Total
		ACCT #	Educational	Maintenance	Dept services	ransportation	Social Security	capital Projects	Working Cash	5	& Safety	
	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)		1,557									1,557
	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)		240									240
	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC) GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO. RC. IK)	4998										0 0
	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, E5, PM,		200 200		<b>T</b>		1 000					298,814
	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	1976'967		7		7,000					0
	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	34,846				Carr					34,846
ᆚ	ARP Homeless ( (ARP) (FRIS SURPROGRAM CODE: HM. HI.)	4998	14,340		Т		20404					And the second s

CORRECTIONS OF CHANGES AND CONTRINGENCY CONTRINGENCY CONTRICTION C	••••••	∢		ပ —	_	ш		<u>ن</u>	I		<u>-</u>	×	i
Continue and   Cont	25 E G	RES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRANDE: BG. FS. AS. SW)	W 4998										0
Comparison of the control formation of the c		rer CARS, sorter on accounted for above) (Describe on mization tab)	4998			T				T			0
Technical process are needed to see the control of	ـــــ	her CRRSA Revenue (not accounted for above) (Describe on Itemization )	<del> </del>							T			0
Part 2: CARES, CRRSA, and ARP EXPENDITURES   Part 3: CARES, CRRSA, and ARP EXPENDITURES   Part 4: CARES, CRRSA, and ARP EXPENDITURES   Part 5: CARES, CRRSA, and ARP EXPENDITURES reports the second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through June 30, 2023 RIS Expenditures reports as association as a second transfer of the July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 through July 1, 2022 th	↓	her ARP Revenue (not accounted for above) (Describe on Itemization	4998							1			0
Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C: Reconciliation for Revenue Account 4998 - Total Revenue   Section C:	<u> </u>	:maining) Other Federal Revenues in Revenue Acct 4998 - not accounter elsewhere in Revenue Section A or Revenue Section B	<u> </u>										0
Revenue Section C: Reconciliation for Revenue Account 4999 - Total Revenue    Statistical Continuation of the Continuation of	44	tal Revenue Section B		346,517	0		0	3,040	0			0	349,557
Part 2: CARES, CRRSA, and ARP EXPENDITURES   20		venue Section C: Reconciliation	for Re	venue Ac	count 49	98 - Total	Revenue						
Part 2: CARES, CRRSA, and ARP EXPENDITURES   Part 3: CARES, CRRSA, and ARP Expenditures reports may assist in determining the expenditures to use below.   Part 3: Care 1: Care	+-	al Other Federal Revenue (Section A plus Section B)	4998	481,654	0		0	3,040	0			•	484,694
Part 2: CARES, CRRSA, and ARP EXPENDITURES   Oct   O	L	al Other Federal Revenue from Revenue Tab	4998	481,654	0		0	3,040	0			i j	484,694
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:  Expenditure Section B:  Expenditure Section B	_	ference (must equal 0)		0			0	0	0				0
Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.  Espenditure Section A:  ESSER I EXPENDITURES (CARES)  3 Late the sequences and event-deal in fearch and another and event-deal in fearch a		or must be corrected before submitting to ISBE		). 	X .		Ŏ	×	ŎĶ.			УÓ	Ж
ESSER   EXPENDITURES (CARES)   State to the buly 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use Delow.   Comparison		art 2: CARES, CRRSA, an	nd A	& EXP	ENDI!	URES							
ESSER   EXPENDITURES (CARES)   Search State   ESSER   EXPENDITURES (CARES)   Esser   EXPENDITURES (CARES)   Esser   EXPENDITURES (CARES)   Esser   Expenditures   Esser		view of the July 1, 2022 through June 3	:0, 2023	FRIS Expen	ditures rep	orts may as	sist in deter	mining the	expenditure	es to use be	low.		
ESSER I EXPENDITURES (CARES)  4. List the total agrandment for the sinction above three captures for the sinction and 2000 below (three captures).  5. List the total agrandment for the sinction and 2000 below (three captures).  6. List the total agrandment for the sinction and 2000 below (three captures).  7. List the total agrandment for the sinction and 2000 below (three captures).  8. List the total agrandment for the sinction and 2000 below (three captures).  8. List the total agrandment for the sinction and controlled in all agrandment	L	Expenditure Section A:											
This title total experience   Thirticol   Total Experience   Thirticol   Total Experience   Thirticol   Total Experience   Total   Total	elol.	ESSER! EXPENDITURES (CARES)			(100 mg)	(500)	(008)	(400)	——DISBURSEMEN (500)		002)	(800)	(906)
1. List the total especial trace for the Functions 2000 below.  1. List the total especial trace for the Functions 2000 below.  2. List the specific period in Empirical States 2.540, 2.540, 2.540 below.  3. List the specific period in Empirical States 2.540, 2.540, 2.540 below.  3. List the variable of control of control of specific period in Empirical States 2.540, 2.540, 2.540 below.  3. List the variable of control of cont					Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
NYTHER CONTROL   1		FUNCTION  1. Use the test amount those for the Europhone 1000 and 1000	halmu										
1. List the specific expenditures in Principions 2350, 2340, 8.2560 takow (these septiminations 2350, 2350, 8.200 takow (these septiminations 2350, 8.200 takow (these septiminations 2350, 8.200 tako	INSTRU	UCTION Total Expenditures	1000										0
### Secretary   Carbon Control		ORT SERVICES Total Expenditures	2000					1,55	2:				1,557
Foliate Acquisition and Construction Services (Total)   2550   2560		ist the specific expenditures in Functions: 2530, 2540, & 2560 by the specific expenditures in the second control of the second cont	elow (these										
1.157   1.15		ies Acquisition and Construction Services (Total)											
## 1250 ### Table Technology expenses in Functions: 1000 & 2000 below [these expenditures are also included in Functions: 1000 & 2000 below [these expenditures are also included in Functions 1000 & 2000 above]. #### Technology expenses in Functions 1000 & 2000 above]. ####################################		ATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					1,55	7				34 - 3
3. List the technology expanses in Functions: 1000 & 2000 ablow; [Technology expanses in Functions: 1000 & 2000 above).  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1000  TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  TECHNOLOGY-RELATED SUPPLIES, EQUIPMENT 2000  TECHNOLOGY-RELATED SUPPLIES, EQUIPMENT 2000  TECHNOLOGY-RELATED SUPPLIES, EQUIPMENT 2000  TECHNOLOGY-RELATED SUPPLIES, EQUIPMENT 2000  TECHNOLOGY-RELATE		SERVICES (Total)	2560										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, Total Technology TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES)  EXPENDITURES (CRRSA)  ESSER II EXPENDITURES (CRRSA)  ESPECIAL (400) (300) (400) (500) (700		<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below expenditures are also included in Functions 1000 &amp; 2000 abo</li> </ol>	w (these ove).			1960 1960		Carlo					
(Included in Function 2000) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, FOUPMENT TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, Total EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Section B:  Expenditure Section B:  EXPENDITURES (CRRSA)  ESSER II EXPENDITURES (CRRSA)  Employee Benefits Services Materials Capital Outlay Other Equipment Benefits  FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below	-	VOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT sed in Function 1000)											0
TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure   Technology	40LOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT led in Function 2000)	2000										0	
ESSER II EXPENDITURES (CRRSA)  ESSER II EXPENDITURES (CRRSA)  Salaries Benefits Services Materials Capital Outlay Other Equipment Benefits  1. List the total expenditures for the Functions 1000 and 2000 below		TAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, UIPMENT (Total TECHNOLOGY Included in all Expenditure ctions)	Total				0	0	0		0		O Company (Sept. Sept. S
ESSER II EXPENDITURES (CRRSA)  (200) (200) (400) (500) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700) (800) (700)										,			
FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below	s Imi	ESSER II EXPENDITURES (CRRSA)			(00 g	(200) Employee	(300) Purchased	(400) Supplies &			(700) Non-Capitalized	(800) Termination	(900) Total
1. List the total expenditures for the Functions 1000 and 2000 belo		FUNCTION			Salanes	Benefits	Services	Materials			Equipment	Benefits	Expenditures
		1. List the total expenditures for the Functions 1000 and 2000.	below										

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А	8	ပ	۵	ш	<b>L</b>	ဖ	I		ر ا	×	Ĺ
73 SUPPORT SERVICES Total Expenditures	2000				3,344						3,344
2. List the specific expenditures in Functions, 2530, 2540, & 2560 below (these accountables are also belonded to Energina 7770 shound	low (these										
										_	
/ O   Facilities Acquisition and Construction Services ( lotal)	SC2										<b>-</b>
~	356										or control of the con
List the technology expenses in Functions; 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(Mese										
TECHNOL	1000										
(Included in Function 1000)	3										A company of the comp
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000				3,344	4					3,344
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure European)	Total Technology				3,344	0	0		0		3,344
85 86 GEER I EXPENDITURES (CARES) 87			(100) Salaries	(200) Employee	Purchased	(400) Supplies &	DISBURSEMENTS (500) Capital Outlay	(600) (900)	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION  1. Her she sensit among the less front less 4000 and 2000 below.											
	1000									_	•
SUPPORT SERVICES Total Expenditures	2000										
<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</li> </ol>	ow (These										
Facilities Acquisition and Construction Services (Total)	2530										0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
FOOD SERVICES (Total)	7260										0
<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</li> </ol>	(these e).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
99 (Included in Function 1000) TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 1001/Line Line Line Line Line Line Line Line	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section D:											
GEER II EXPENDITURES (CRRSA)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	DISBURSEMENTS (500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
FUNCTION				Benefits	Services	Materials			Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below	etow										
108 INSTRUCTION Total Expenditures	1000										0
109 SUPPORT SERVICES Total Expenditures	2000										0
List the specific expenditures in functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
112 Facilities Acquisition and Construction Services (Total)	2530										0
113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0

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11   Control to the control to the		_	•	c	u		_	-		_	_	_
Part   Part		۵	ر	۵	1	١	و	I I	-	2	۷	-
Part   Part	114 FOOD SERVICES (Total)	2560										0
Figure 5   Figure 5	ď	na (these										
Part   Part	i	bove).									ı	
Control Cont		1000										0
Comparison   Com		2000										0
The control of section E.   Control of Con		Total Technology				0	0	0		0		O CONTRACTOR CONTRACTO
EXPENDITURES (ARP)   Station   Close	(Company)								,			
		Г		(100)	(200)	(300)	(400)	—DISBURSEMENT (500)		(200)	(800)	(006)
International color   International color				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment		Total Expenditures
Comparison   Com												•
Properties   2000   26,7246   23,507		0 below									F	
Particle   Particle		1000		67,866		7,874					T	88,437
See a sea she included in standard 2500, 2504, 8, 2500 showly library and control of the factor of		2000		55,628			169,57:					232,519
### Special Services (Total) 2540  ### Special Serv	2. Ust the specific expenditures in expenditures are also it	below (these										
### Services (Total) 250    Comparison Services (Total) 250   Comparison Services (Total) 250   Comparison Services (Comparison Service											r	•
Participant 1000 & 1000 biological file Accretions 1000 & 2000 biological file Accretions 1000 & 2000 biological file Accretions 2000 biological file Accre	13.0 Facilities Acquisition and Construction Services (Total) 13.1 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									T	0
The included is functions 2000 & 2000 above)  The included is functions 2000 & 2000 above)  The included is functions 2000 & 2000 above)  The included is functions 2000 & 2000 above)  The included is functions 2000 & 2000 above)  The included is functions 1000 & 2000 above)		2560									T	- Sign (million politicity), of marriage million (
## state of the control of the contr	•											
Public Public Stands	List the technology expenses in Functions: 1000 & 2000 beto     expenditures are also included in Functions 1000 & 2000 ab	ow (mese bove).									ı	
Participate   Participate		1000										
Public   P		2000										170,772
Total   Tota	=						1/0///				<b>T</b>	12717700 CENTRAL LANGE
Part   CRRSA    CARD   Capa	10 AL LECHNOLOGY MELALED SOFFILES, FORCINGES, ERVINES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure 137) Functions	Total				0	170,772	0		0		170,772
Hild Nutrition (CRRSA)   Caton   Cat												
FUNCTION (CRRSA)   Capital Outlay   Capital Outlay   Capital Outlay   Capital Outlay   Capital Capit			100					DISBURSEMENT			Life Control of the C	
FUNCTION   Penefits   Services   Materialis   Capital Outley   Other   Equipment   Benefits   Services   Materialis   Capital Outley   Other   Equipment   Benefits   Services   Services   Materialis   Capital Outley   Other   Equipment   Benefits   Services   Se				8	(200) Familiones	(300) Purchased	Sundifes &	( <b>209</b>	(009)	(700) Non-Capitalized		(900) Total
Penditures for the Functions 1000 and 2000 below funes penditures  penditures		$\int$		Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment		Expenditures
penditures 2300, 2340, & 2360 below (these sis are also included in Functions: 2300, 2340, & 2360 below (these sis are also included in Functions: 2300 above) 2340  Et of PLANT SERVICES (Total) 2350  Et of PLANT SERVICES (Tota		0 below										
Penditures  Inditures in Functions 2550, 2540, & 2560 below (these sare also included in Function 2000 above).  Inditures in Functions 2550, 2540, & 2560 below (these natural of the sare also included in Functions 1000 & 2000 above).  Exp. expenses in Functions 1000 & 2000 above).  Full es, PUNCHASE SERVICES, COULDMENT 1000	144 INSTRUCTION Total Expenditures	1000										0
inditures in Functions; 2530, 2540, 2540, 2540, 2540 below (these see also included in Function 2000 above)  The see also included in Function 2000 above)  To or PLANT SERVICES (Total)		2000										0
state also included in Function 2000 above)  To Plant Services (Total)  Z540  CE OF PLANT SERVICES (Total)  Z550  Et expenses in Functions 1000 & 2000 below (Ittese a siste included in Functions 1000 & 2000 above).  PLES, PUNCHASE SERVICES, EQUIPMENT 1000												
CE OF PLANT SERVICES (Total)         2530           CE OF PLANT SERVICES (Total)         2540           SE SERVICES (Total)         2550           Sy expenses in Functions 1000 & 2000 below (these as also included in Functions 1000 & 2000 above).           PLIES, PURCHASE SERVICES, EQUIPMENT 1000	List the specific expenditures in Functions: 2330, 2340, 8, 2340 B     expenditures are also included in Function 2000 above:	Delow (Grese					- 10					
CE OF PLANT SERVICES (Total)         2540         CE OF PLANT SERVICES (Total)         2560           By expenses in Functions 1000 & 2000 below (these sales included in Functions 1000 & 2000 above).         Fig. 2000 below (these sales included in Functions 1000 & 2000 above).	148 Facilities Acquisition and Construction Services (Total)											0
Sy expenses in Functions; 1000 & 2000 below (these # also included in Functions 1000 & 2000 above).  PLES, PURCHASE SERVICES, EQUIPMENT 1000	149 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	.1									0
gy expenses in Functions: 1000 & 2000 below (trese a siso included in Functions 1000 & 2000 above). PHES, PURCHASE SERVICES, EQUIPMENT 1000	150 FOOD SERVICES (Total)	2560										0
PLIES, PURCHASE SERVICES, EQUIPMENT 1000		w (these										
PLIES, PUNCHASE SERVICES, EQUIPMENT 1000		;;									_	
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 153 (included in Function 1000)	1000										0

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

Expenditures Expenditures (900) Total (900) Total 34,846 34,846 0 0 0 0 (800) Termination Benefits (800) Termination Benefits (700) Non-Capitalized Equipment (700) Non-Capitalized Equipment Other Other (009) 9 DISBURSEMENTS -DISBURSEMENTS Capital Outlay Capital Outlay 0 0 0 34,846 34,846 (400) Supplies & Materials (400) Supplies & Materials 0 0 0 (300) Purchased Services (300) Purchased Services 0 0 (200) Employee Benefits (200) Employee Benefits Salaries Salaries 91 (0 1 1 1 1 Total Technology Total Technology Technology 2000 2000 2530 1000 2560 1000 2000 2530 2540 2000 Total 1000 2000 1000 8 1. Ust the total expenditures for the Functions 1000 and 2000 below ures for the Functions 1000 and 2000 below expenditures are also included in Function 2000 above) TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES EQUIPMENT (Total TECHNOLOGY included in all Expenditure TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT ARP Child Nutrition (ARP) **Expenditure Section G: Expenditure Section H: Expenditure Section I:** OPERATION & MAINTENANCE OF PLANT SERVICES (Total) 185 OPERATION & MAINTENANCE OF PLANT SERVICES (Total) acilities Acquisition and Construction Services (Total) Facilities Acquisition and Construction Services (Total) ARP IDEA (ARP) SUPPORT SERVICES Total Expenditures SUPPORT SERVICES Total Expenditures INSTRUCTION Total Expenditures INSTRUCTION Total Expenditures 1. Ust the total ex included in Function 2000) included in Function 1000) 3. List the technolo 189 (Included in Function 1000) (Included in Function 2000) 2. Ust the specific er FOOD SERVICES (Total) FOOD SERVICES (Total) 155 154 156 157 158 159 165 991 183 84 188 192 191

APP Homelope I (ARP)  Late the control of the contr							L	(	7	-		-	_
Comparison of the control of the c	103	<b>~</b>	٥	3					— DISBURSEMENTS	-		2	
ARP Homister (MAP)  In the control of the control o	3 2					(WG)	(WE)	TOWN	(200)	1000	diament of the second of the s	(88)	(006)
Value of the control of the contro	5	ARP Homeless I (ARP)				Employee	Purchased	Supplies &	(September 1)	) de	Non-Capitalized	Termination	Total
monitoring to general control and control	195				Saldiles	Benefits	Services	Materials	Capital Cuttary	Pallon	Equipment	Benefits	Expenditures
Part of the detail of the deta	196	FUNCTION											
The fire control to the control of t	18	T. List the form expendings for the runctions and and audit	MO190										
The state of the s	5 5	INSTRUCTION Total Expenditures	3										Control and the control and an additional to the control and t
Life between the control of the Co	202	SUPPORI SEKVICES Total Expenditures	2007		me	-174							
Sequences are not beneficial functions and sequences for the sequences are not beneficial functions as well consistent and the sequences are not beneficial functions as well as the sequences are not beneficial functions. The sequences are not beneficial for the sequences are not beneficial for the sequences are not beneficial for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not benefit for the sequences are not to the sequences		2. 1 Les ettes en Section en	and february										
A contract and contract to the	201	expenditures are also included in Function 2000 above)											
1 (if the schools sequence to feature services (round)  1 (if the schools sequence to feature services)  1 (if the schools sequence to feature seq	202	Facilities Acquisition and Construction Services (Total)	2530										0
\$ - the state of t	283	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									1	0
The contract and the contract of the contract	204 F	FOOD SERVICES (Total)	2560										0
Tright Control of the control of the	202	2   Let the technology engances in Europians 1000 & 2000 below	Whose										
Trich conditions as a second contract to the contract of the c	206	expenditures are also included in Functions 1000 & 2000 abov	e;										
Figure from the continue state of the contin		TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										
The continue of the continue o		(included in Function 1000)											The state of the s
CURES (COOTINGLY) EXPENDIOUS STATES AUTOMATICAL STA		IECHNOLOGY-RELATED SUPPLIES, PURCHASE SEKVICES, EQUIPMEN I Included in Function 2000)	2000										0
Expenditure Section 1:	T	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	]										
Expenditure Section J:  CURES (Coronavirus State and Local Filecat Records State and Local Filecat Records State and Local Filecat Records Funds)  Existing a file seasi expenditure for the incidence and the inc	209	EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Technology				0	0	0		0		0
CURES (Coronavirus State and Local Fiscal Recovery Funds)  Recovery Funds)  **List the total expenditures for the function 2000 below instituted in the control of the cont	210												
CONTEX (CONTRAINUES STATE THE STATE AND CONTRAINUES STATE STATE AND CONTRAINUES STATE STATE AND CONTRAINUES STATE	211	Contract the state of the state			**************************************		Standisco and the standiscope of		-DISBURSEMENTS				And the second s
#Unite the specific accounted from the specific services of the function at 2000 and 2000 below.  #Unite the specific accounted from the specific services f	212	CORES (COTOLIAYIUS STATE SITU LOCAL FISCAL Recovery Funds)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(egg)	(700) Non-Capitalized	(800) Termination	(900) Total
1. Life the specific expanditures for the Punktions 2000 below  With the specific expanditures in the Indication 2000 below (three expenditures in the Indication 2000 show) (three expenditures in the Indication 2000 show) (three expenditures are side indicated in Function 2000 show) (three expenditures are side indicated in Function 2000 show) (three expenditures are side indicated in Function 2000 show) (three expenditures are side indicated in Function 2000 show) (three expenditures are side indicated in Function 2000 show)  3. Let the the exchange of Punktion 2000 show) (three expenditures are side indicated in Function 2000 show)  3. Let the exchange of Punktion 2000 show) (three expenditures are side indicated in Function 2000 show)  4. Let the exchange of Punktion 2000 show) (three expenditures are side indicated in Function 2000 show)  5. Let the exchange of Punktion 2000 show) (three expenditures are side indicated in Function 2000 show)  6. Let the exchange of Punktion 2000 show) (three expenditures are side indicated in Function 2000 show)  7. Let the exchange of Punktion 2000 show (three expenditures are side indicated in Function 2000 show)  8. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  9. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three included in Funktion 2000 show)  1. Let the exchange of Punktion 2000 show (three expenditures 2000 show)  1. Let the exchange of Punktion 2000 show (three included in Funktion 2000 show)  1. Let the exchange of Punktion 2000 show (three included in Funktion 2000 show)  1. Let the exchange of Punktion 2000 show (three included in Funktion 2000 show)  1. Let the exchange of Punkt	212	KUNCTION					GTM DC	Materials			Manufacture	Supplied	Cypennum
1. Life departitures   2000   2. Life departitures   2000   2. Life departitures   2000   2. Life departitures   2000   2. Life departitures   2. Life departi	215	1. List the total expenditures for the Functions 1000 and 2000 to	elow										
2. Lief the specific rependitures in Punctions 2530, 2540, g. 2560 below (these separated in Function 2000 at 2000 below (these superities (train) 2550 coors structs (train) 2550 coors structs (train) 2550 coors structs (train) 2550 coors at 25	216#	NSTRUCTION Total Expenditures	1000										0
2. Let the specific expenditures in Functions 1250, £350 below (three expenditures are also included in Functions 2000 above)  2. Let the rection General Services (total) 2550  3. Let the rection	217 s	NPPORT SERVICES Total Expenditures	2000										0
Prelitite Acquisition and Construction Services (Total) 2550 Servi		Mures in Punctio	ow (these										
Failites Acquisition and Construction Sanders (Total)  3. List the Exchancesy supervises in Functional 2550  (Included in Function 2500)  TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, CAUPMENT 2500  (Included in Function 2500)  TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, CAUPMENT 2500  (Included in Function 2500)  Expenditure Section K:  Expenditure Section K:  Expenditure Section K:  Expenditures (not included in Supervises Supervises (not included in Supervises)  Accounted for above)  Salaries Services Supervises (not included in Supervises (not included in Supervises)  Accounted for above)  Salaries Services (noting (200) (40	219	expenditures are also included in Filmction 2000 above							100				
Solution   Solution	200	Facilities Acquisition and Construction Services (Total)	2530										"March
3. List the technology expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses in Functions; 1000 & 2000 below these expenses; Punctuase services, Equipment 7 total Technology included in Included in all Expenditures (not Face and Particles)		OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										100
3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).  TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  (Included in Function 1000) TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY REALTED SUPPLIES, PURCHASE SERVICES, PURCHASE S		FOOD SERVICES (Total)	7967										0
TECHNOLOGY-REATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TECHNOLOGY-REATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TECHNOLOGY-REATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TECHNOLOGY-REATED SUPPLIES, PURCHASE SERVICES, Total TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TOTAL TECHNOLOGY RELATED SUPPLIES, TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, TOTAL TOTAL TOTAL TECHNOLOGY RELATED SUPPLIES SERVICES, TOTAL TOTAL TOTAL TOTAL TOTAL SUPPLIES SUP		3. List the technology expenses in Functions: 1000 & 2000 below	(these										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 2000  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, CQUIPMENT TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COLIFICATION  TOTAL TO		expenditures are also included in Functions 1000 & 2000 abox	é										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, COUNTINGED IN EXPONDED.  TOTAL TECHNOLOGY - RELATED SUPPLIES, PURCHASE SERVICES, Total Expenditure Section K:  Expenditure Section K:  Expenditure Section K:  Expenditure Section K:  Other CARES Act Expenditures (not above)  Salaries Employee Purchased Supplies & Capital Outlay Other Equipment Benefits  FUNCTION  Total Technology (400) (500) (700) (800) (700) (700) (800) (700	225(1)	FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included in Function 1000)	1000										0
TOTAL TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Fection K:  Expenditure Section K:  Expenditure Section K:  Capter CARES Act Expenditures (not above)  Salaries Employee Purchased Supplies & Capital Outlay Other Equipment Benefits  FUNCTION  (100) (200) (400) (500) (70		FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included in Europian 2000)	2000										0
EQUIPMENT (Total Echnology Functions)  Expenditure Section K:  Cher CARES Act Expenditures (not accounted for above)  Functions  (100)		TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										debate could be a final of polytics
Expenditure Section K:  Other CARES Act Expenditures (not above)  accounted for above)  Function  Capital Outlay  Capital Outl	227	EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Technology				0	0	0		0		5
Other CARES Act Expenditures (not accounted for above)  Salaries Employee Purchased Supplies & Capital Outlay Other Equipment Benefits  FUNCTION  Other CARES Act Expenditures (not above)  Salaries Benefits Services Materials Capital Outlay Other Equipment Benefits	228											ar a	
Salaries Services Materials Capital Outlay Other Equipment Benefits FUNCTION	230	Other CARES Act Expenditures (not			001	(200)	(008)	(400) Sunalise &	OISBURSEMENTS (500)		- Baranan	(800)	(906)
	231	accounted for above)			Salaries	Benefits	Services	Materials	Capital Outlay	Other		Benefits	Expenditures
	232	FUNCTION  1. He the total arcend@cos for the Eurocloss 1000 and 2000 below	india										

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A	В	၁	٥	ш	<b>-</b>	9	E	-	5	¥	
234 INSTRUCTION Total Expenditures	1990										O
235 SUPPORT SERVICES Total Expenditures	2000									E4.	0
7 11st the enactific sensorithment in Sunctions: 2530 7640 & 2567 halow these	olour libraco										
Facilities Acou	2530										0
239 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									•	0
240 FOOD SERVICES (Total)	2560										0
800000											
List the technology expenses in Functions: 1000 & 2000 below (these are also included in European 1000 about	# (these		Silv								
747	i	<b>179</b>									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 243 (Included in Function 1000)	1000										0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	4.									•	
244 (Included in Function 2000)	7000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total						(		•		
EQUIPMENT (Total TECHNOLOGY Included in all Expenditure 245) Functions	Technology				<b>5</b>	<b>&gt;</b>	5		•		
1											
	-						DISBURSEMENTS	1			-
248 Other CRRSA Expenditures (not accounted			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(008)	(006)
			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
				Benefits	Services	Materials			Equipment	Benefits	Expenditures
FUNCTION CONTRACTOR OF THE PROPERTY OF THE PRO											
	#0120										
	1000										app. 1 (a stable) and a stable control of the stable control of th
253 SUPPORT SERVICES Total Expenditures	2000										0
2 list the specific expenditures in Functions: 3530-2540-8-2560 below these	elow (these										
255 expenditures are also included in Function 2000 above)											
Facilities Acou	2530										0
	2540	•								1	0
	2560									i.	A. 1940, ALIENTEE
3. List the technology expenses in Functions: LIMI & LIMO below (these zero expenditures are also included in Functions 1000 & 2000 above).	v (Dese ve).										
TECHNOLO	9001										0
261 (included in Function 1000)											
IECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT  262 (Included in Function 2000)	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total				4						and the paper of the contract
263 Functions)	Technology				•	>	>		>		<b>.</b>
264 Expenditure Section M:											
265 Other ARP Expenditures (not accounted for				(906)	(any)	(000)	DISBURSEMENTS	(809)	Supplementarion of the State of	(SUB)	(don)
			3	Employee	Purchased	Supplies &		land	Non-Capitalized	Termination	Total (
			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
<ol> <li>1. List the total expenditures for the Functions 1000 and 2000 below</li> </ol>	below	L									
270 INSTRUCTION Total Expenditures	1000										O CONTRACTOR OF THE PROPERTY O
271 SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	olow (these										
Facilities Acou	2530	_									0
2/4 Facilities Arquisition and Construction Services (10tal) 275 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	ı									O CONTRACTOR OF SAME AND ADDRESS OF SAME AND A
							<b>*</b>		<b>-</b>		

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

L	Ψ	a	٥	-	u	1	٢	I	_	-	×	-
1			>	1		-			-			_
27	276 food services (Total)	2560										0
		(these										
278	<ol> <li>expenditures are also included in Functions 1IRU &amp; 2000 above).</li> </ol>	<b>6</b> )									r	
L	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	900										c
27	279 (Included in Function 1000)	0007										•
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	2000										0
<u>58</u>	280 [(included in Function 2000)											The state of the s
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,	Total										
	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Technology				0	0	0		0		0
781	11 Functions)	Again Inc.										
282	2											
283	S Expenditure Section N:											
3 6								-DISBUBSEMENTS.	Ų			
285	리 TOTAL EXPENDITURES (from all			(100)	loud		(db)	(200)	(600)	88	(800)	(006)
1							, mar			Man Contentioned	ž	1
200	CARES, CRRSA, & ARP funds)			Salaries	aa Tariina	rurchased	Supplies &	Capital Outlay	Other	NOII-Capitalized		Funnadituse
3 6	EINCTION				Company of the Compan							
38	INSTRUCTION	1000		998'29	12,697	7,874	0	0	0	0	_	88,437
% 587	289 SUPPORT SERVICES	2000		55,628	7,318	3,344	205,976	0	0	0	<b>-</b>	272,266
     	290 Facilities Acquisition and Construction Services (Total)	2530			0	0	0	0	0	0		0
58	291 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		o	0	0	1,557	0	0	0		1,557
58	292 FOOD SERVICES (Total)	2560		·	0	0	34,846	0	0	0		34,846
293	3 TOTAL EXPENDITURES									Functions 1	Functions 1000 & 2000 total	360,703
294												
295	5 Expenditure Section O:											
296								DISBURSEMENTS	<u>}</u>	***************************************		
297				<b>8</b>	<b>602</b>	(300)	(400)	(200)	(009)	(2007)	(800)	(006)
L	EXPENDITURES (from all CARES,			980%	Employee	Purchased	Supplies &			Non-Capitalized	Termination	Total
200	CRRSA, & ARP funds)			Salaries		Services	Materials	Capital Outlay	other Other	Equipment		Expenditures
200												
887	FUNCTION											
200	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES,  EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				3,344	277,07.1	0		0		174,116
Ś	1									200		

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	A	8	C	Q	П	L.	9	H	-	ſ	х	7
-	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	AND DEPR	ECIATION									
7	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	Accumlated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
က	Works of Art & Historical Treasures	210	0	The state of the s				O				
4	3	82										
2	Non-Depreciable Land	221	4,519,365		360,000	4,159,365						4,159,365
ဖ	Depreciable Land	222	0			0	20	0			0	0
^	Buildings	230										
∞	Permanent Buildings	231	26,021,368	227,006		26,248,374	ß	13,473,083	524,967		13,998,050	12,250,324
ნ	Temporary Buildings	232	598,797	34,063		632,860	8	29,940	31,643	на станова видения видения видения в техновий в дей убращей убразования видения в техновий видения в техновий	61,583	571,277
5	Improvements Other than Buildings (Infrastructure)	240	1,330,565	50,940		1,381,505	8	1,016,740	21,052		1,037,792	343,713
E	8	250	en en manufactura de la companya de	The second secon	And the second s							
12	10 Yr Schedule	251	1,896,117	59,710		1,955,827	8	702,115	190,475		892,590	1,063,237
13	5 Yr Schedule	252	9,640	generally Pro Junto a	<u> </u>	9,640	۰.	9,640			9,640	0
4	3 Yr Schedule	253	0				***	0			0	
15	Construction in Progress	260	24,894	5,829,289	S. J. J. W. Walled	5,854,183	1					5,854,183
16	Total Capital Assets	202	34,400,746	6,201,008	360,000	40,241,754		15,231,518	768,137	0	15,999,655	24,242,099
17	Non-Capitalized Equipment	82					9		0			
18	Allowable Depreciation				harperson		eren sanah		768,137			

	A	В	С	D D	TET	F	101
1		ESTIMATED OPERATING EXPENSE PER	PUPIL (OEF	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 202			
2				e is completed for school districts only.			
4	Fund	Sheet, Row			en sine alle international annual services and an	Marine and Marine and American	cremed
J		STEEL TOW	entransantion (Europe and Augustia	ACCOUNT NO - TITLE		Amount	William Pall
6	EXPENDITURES:		<u>0</u>	PERATING EXPENSE PER PUPIL			termen
8	ED EXPENDITURES:	Expenditures 16-24, L116		Total Expenditures	\$	16,474,4	450
	0&M	Expenditures 16-24, L155		Total Expenditures	***************************************	2,255,8	
10		Expenditures 16-24, L178		Total Expenditures		5,407,1	124
11 12	MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L292		Total Expenditures Total Expenditures	www.common	1,544,2	end-replacement
	TORT	Expenditures 16-24, L422		Total Expenditures	***************************************	480,9 92,4	NAME OF STREET
14				Total Expenditures	\$	26,255,1	federal recovery
16	LESS RECEIPTS/REVENUES OR DISI	BURSEMENTS/EXPENDITURES NOT APPLICABLE TO	THE REGULAR	k K-12 PROGRAM:	Sales of the Control of the Control	TANKS CO. CO. CO. CO. CO. CO. CO. CO. CO. CO.	24000000
18		Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$		0
19		Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)			0
20 21		Revenues 10-15, L48, Col F Revenues 10-15, L49, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)	was efficient moon and		0
22	TR	Revenues 10-15, L50 Col F	1423 1424	Summer Sch - Transp. Fees from Other Sources (In State) Summer Sch - Transp. Fees from Other Sources (Out of State)	. All and the second	**************************************	0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)	ACCUSATION CONTRACTOR		0
24 25		Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)	15 * 150.0400 * 444.07.000 * 44		0
26	TR	Revenues 10-15, L59, Col F Revenues 10-15, L60, Col F	1451 1452	Adult - Transp Fees from Pupils or Parents (In State) Adult - Transp Fees from Other Districts (In State)	***************************************		0
27	TR	Revenues 10-15, L61, Col F	1452	Adult - Transp Fees from Other Districts (in State)  Adult - Transp Fees from Other Sources (in State)	-manushida-vilan-para-para-para-para-para-para-para-pa		0
28		Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)			0
	O&M-TR O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)			0
	O&M-TR	Revenues 10-15, L152, Col D & F Revenues 10-15, L214, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) Fed - Spec Education - Preschool Flow-Through	CHICA Time Management of the Chicago		0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Piscretionary	"on the order and order and or	Production of the section of the sec	0
	О&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education	Non-selven hashqittan shiqi		0
34 35		Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		271,8	management of the same of the
36		Expenditures 16-24, L9, Col K - (G+I) Expenditures 16-24, L11, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	- Constitution	210,6	0
	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs	A STRUCTURE OF THE STRU		0
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		######################################	0
39 40		Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition	-11-11-14(1)-15(14)-48(15)-1		0
41	4	Expenditures 16-24, L21, Col K Expenditures 16-24, L22, Col K	1911 1912	Regular K-12 Programs - Private Tuition  Special Education Programs K-12 - Private Tuition		767.7	0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition	**************************************	767,7	0
43		Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition	(Mileson) recommend		0
44 45	ED ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	-th are throughly an account		0
46	ED	Expenditures 16-24, L26, Col K Expenditures 16-24, L27, Col K	1916 1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition	***************************************		0
47	2	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	· OPPORTUNITE AND A STATE OF THE STATE OF TH		0
49 50	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition			0
51		Expenditures 16-24, L31, Col K Expenditures 16-24, L32, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition	VARIATION OF THE PARTY OF THE P		0
52		Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services	75-1907-1000	86,3	0 327
53		Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units	Committee Commit	954,5	gropecanowing.
54		Expenditures 16-24, L116, Col G	-	Capital Outlay	14-44-04/04/04	26,4	Market Street
55 56	O&M	Expenditures 16-24, L116, Col I Expenditures 16-24, L134, Col K - (G+I)	3000	Non-Capitalized Equipment Community Services	-T070007070-00700000000		0
	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units	ned describeration de la la	102,3	0 350
	0&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		345,2	
	O&M DS	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment	**************************************		0
	DS	Expenditures 16-24, L164, Col K Expenditures 16-24, L174, Col K	4000 5300	Payments to Other Dist & Govt Units  Debt Service - Payments of Principal on Long-Term Debt	454440444440000000000000000000000000000		0
62		Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		1,111,5	0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units	#00000% WEEL-MEDIA	1,487,3	THE PERSON NAMED IN
64		Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			0
65 66	TR TR	Expenditures 16-24, L214, Col G Expenditures 16-24, L214, Col I	-	Capital Outlay  Non-Capitalized Equipment	SECTION AND REAL PROPERTY.	internation of the contract of	0
	MR/SS	Expenditures 16-24, L220, Col K	1125	Non-Capitalized Equipment Pre-K Programs	harts destruction and other	15,4	0 486
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K	No consequent appropri	12,0	AND SHAPE
	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K			0
	MR/SS MR/SS	Expenditures 16-24, L225, Col K Expenditures 16-24, L228, Col K	1300 1600	Adult/Continuing Education Programs	orin aciona Philips na Acordio		0
	MR/SS	Expenditures 16-24, L277, Col K	3000	Summer School Programs Community Services	-0-40-4-2504-0-0-4		0 600
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units	na marenina anno anno anno anno anno anno anno	0	0
	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs			0
	Tort Tort	Expenditures 16-24, L320, Col K - (G+I) Expenditures 16-24, L322, Col K - (G+I)	1225 1275	Special Education Programs Pre-K Remedial and Supplemental Programs Pre-K	- Magazini M		0
	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Remedial and Supplemental Programs Pre-K Adult/Continuing Education Programs		in a contract of the contract	0
78	Tort	Expenditures 16-24, L326, Col K - (G+i)	1600	Summer School Programs	TAM well-designation and a		0
	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition			0
	Tort Tort	Expenditures 16-24, L332, Col K Expenditures 16-24, L333, Col K	1911	Regular K-12 Programs - Private Tuition	free Cichean-bases		0
	Tort	Expenditures 16-24, L333, Col K Expenditures 16-24, L334, Col K	1912 1913	Special Education Programs K-12 - Private Tuition Special Education Programs Pre-K - Tuition	attack kerneranagang	~~~~	0
83	Tort	Expenditures 16-24, L335, Col K	1913	Remedial/Supplemental Programs K-12 - Private Tuition	Trespond consect disease	dischilipi pilmalah sadan prop pilah kanamilayan dan karamina aras aras a	0
	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition	***************************************		0
_	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0
	Tort Tort	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1917 1918	CTE Programs - Private Tuition Interscholastic Programs - Private Tuition	with a seed out or common	***************************************	0
	Tort	Expenditures 16-24, L340, Col K	1918	Summer School Programs - Private Tuition			0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition	OTTO MARKAGON APPROXI	***************************************	0
	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition			0
	Tart Tort	Expenditures 16-24, L342, Col K Expenditures 16-24, L343, Col K	1921 1922	Bilingual Programs - Private Tuition Truants Alternative/Optional Ed Progms - Private Tuition			

	A	В	С	D D		ΕĪ	F	đн
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (202	2 - 2023)			
2			This schedul	e is completed for school districts only.				
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE			Amount	OSTONOME.
	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		***************************************		0
93		Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		***************************************	mer commence describerar que casa com un accusacio	0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		Commission of the Commission o		0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		ACCOUNTS OF THE ACCOUNTS OF THE ACCOUNTS	alone entra di mediar Tincias tronsectivo de la consistente	0
95 96 97				Total Deductions for OEPP Computation (Sum of	f Lines 18 - 95)	\$	5,392	,274
97				Total Operating Expenses Regular K-12 (Line 14	minus Line 96)	WANTED TO THE PARTY OF THE PART	20,862	.884
98 99		9 Monti	ADA from Aver	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary	ADA 2022-2023		1.66	6.19
99				Estimated OEPP (Line 97 dividence of the state of the sta		\$	12,52	And allowing
100				,	,,	VANDOUNTERANTERIORIS		Therefore select

A	B	<u> </u>		<u> </u>
	ESTIMATED OPERATING EXPENSE P	R PUPIL (OEF	P)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)	
		This schedule	is completed for school districts only.	
Fund	Sheet, Row	and the committee of the finance of the committee of the	ACCOUNT NO - TITLE	Amount
		enner of the control		gypanyagan mala annananan daranja pinakin kandalahan kandalah kandalah kandalah kandalah kandalah kandalah kan Mangalah kandalah ka
5 of the foreign control and an increase the street of the			ER CAPITA TUITION CHARGE	
LESS OFFSETTING RECEIPTS/REV				
TR	Revenues 10-15, L42, Col F Revenues 10-15, L44, Col F	1411 1413	Regular - Transp Fees from Pupils or Parents (In State) Regular - Transp Fees from Other Sources (In State)	\$
TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)	
TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	
TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	
TR TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	personer had a translation of the Additional translation and a translation of the personal translation of the translation of th
TR	Revenues 10-15, L54, Col F Revenues 10-15, L55, Col F	1434 1441	CTE - Transp Fees from Other Sources (Out of State)  Special Ed - Transp Fees from Pupils or Parents (In State)	
TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)	
TR	Revenues 10-15, LS8, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)	The second secon
ED-O&M	Revenues 10-15, L75, Col C	1600	Total Food Service	166,4
ED-O&M	Revenues 10-15, L83, Col C,D Revenues 10-15, L86, Col C	1700 1811	Total District/School Activity Income (without Student Activity Funds) Rentals - Regular Textbooks	47,8
ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)	326,0
ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks	
ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	
ED ED-0&M	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	
ED-O&M-TR	Revenues 10-15, L97, Col C,D Revenues 10-15, L100, Col C,D,F	1910 1940	Rentals Services Provided Other Districts	4,4
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts	. In the complete of the control of the latter of the latter of the complete of the control of t
ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	
ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	386,5
ED-O&M-MR/SS ED-MR/SS	Revenues 10-15, L143, Col C,D,G Revenues 10-15, L147, Col C,G	3200 3300	Total Career and Technical Education Total Bilingual Ed	1,1
ED	Revenues 10-15, L147, Col C,G Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast	
ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative	- Compared to the Compared to
ED-O&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	
ED-O&M-TR-MR/SS ED	Revenues 10-15, L157, Col C,D,F,G Revenues 10-15, L158, Col C	3500	Total Transportation	723,4
ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3610 3660	Learning Improvement - Change Grants Scientific Literacy	
ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education	communication and a sequencial plantical to Conference and Art American Service and Market Services
ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant	
ED-O&M-TR-MR/SS ED-O&M-DS-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant	
ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G Revenues 10-15, L165, Col C,D,E,F,G	3775 3780	School Safety & Educational Improvement Block Grant Technology - Technology for Success	
ED-TR	Revenues 10-15, £166, Col C,F	3815	State Charter Schools	
0&м	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects	50,0
ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G, J	3999	Other Restricted Revenue from State Sources	1,4
ED ED-O&M-TR-MR/SS	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	
ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G Revenues 10-15, L190, Col C,D,F,G	4100	Total Restricted Grants-In-Aid Received Directly from Federal Govt Total Title V	
ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service	126,4
ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I	27,3
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	8,3
ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G Revenues 10-15, L217, Col C,D,F,G	4620 4625	Fed - Spec Education - IDEA - Flow Through Fed - Spec Education - IDEA - Room & Board	312,5
ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Room & Board Fed - Spec Education - IDEA - Discretionary	
ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)	
ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins	
ED-O&M-DS-TR-MR/SS-Tort ED	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments	
ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C Revenues 10-15, L257, Col C,D,F,G	4901 4902	Race to the Top Race to the Top-Preschool Expansion Grant	
ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)	
ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)	
ED-O&M-TR-MR/SS	Revenues 10-15, £260, Col C,D,F,G	4920	McKinney Education for Homeless Children	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G Revenues 10-15, L262, Col C,D,F,G	4930 4932	Title II - Eisenhower Professional Development Formula	
ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G Revenues 10-15, L263, Col C,D,F,G	4932 4935	Title II - Teacher Quality Title II - Part A – Supporting Effective Instruction – State Grants	14,0
ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	
ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities	
ED-O&M-TR-MR/SS ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G Revenues 10-15, L268, Col C,D,F,G	4991 4992	Medicaid Matching Funds - Administrative Outreach Medicaid Matching Funds - Fee-for-Service Program	20,4
ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	50,8 484,6
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	
CD TO MAD (CC	Davis Control			(169,5
ED-TR-MR/SS ED-MR/SS	Revenues (Part of EBF Payment) Revenues (Part of EBF Payment)	3100 3300	Special Education Contributions from EBF Funds **  English Learning (Billingual) Contributions from EBF Funds **	634,7
•		3300	English Learning (Bilingual) Contributions from EBF Funds **	
			Total Deductions for PCTC Computation Line 104 through Line 193	\$ 3,224,1
			Net Operating Expense for Tultion Computation (Line 97 minus Line 195)  Total Depreciation Allowance (from page 36, Line 18, Col I)	17,638,7
j			Total Allowance for PCTC Computation (Line 196 plus Line 197)	768,1 18,406,8
	9 Month	ADA from Avera	age Daily Attendance - Student Information System (SIS) in (WAS-preliminary ADA 2022-2023	1,666
			Total Estimated PCTC (Line 198 divided by Line 199) *	
2				TO RAY ON THE WORLD IN Just the Street Control of the Control of t
*The total OEPP/PCTC may	change based on the data provided. The fi	nal amounts v	vill be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final	9-month ADA.
**Go to the Evidence-Based F	unding Distribution Calculation webpage.			
CO to the Evidende Daged I				

### **Current Year Payment on Contracts For Indirect Cost Rate Computation**

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

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

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

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





Indirect Cost Rate Plan

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

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

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2025.

(tab +2/for fregram fear 2023.					
Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)		Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFF3 "Expendeures 16-24" tabl (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Food Service- Purchased Services	10-2560-300	Quest	301,338	25,000	276,338
O&M - O&M Plant Services - Purchased Services	20-2540-300	ABM Industries	456,841	25,000	431,841
ED - Instruction - Purchased Services	10-1000-300	Omni Therapeutics, Inc.	42,772	25,000	17,772
ED - Instruction - Purchased Services	10-1000-300	Sunbelt Staffing	3,192	3,192	0
ED - Support Services Pupils - Purchased Services	10-2100-300	EDU Healthcare	9,995	9,995	0
O&M - O&M Plant Services - Purchased Services	20-2540-300	Vesta Modular	322,548	25,000	297,548
ED - Instruction - Purchased Services	10-1000-300	Leaf	58,990	25,000	
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				0	0
Total			1,195,676	13,187	1,057,489

# **ESTIMATED INDIRECT COST DATA**

- 20	ESTIMATED INDIRECT COST RATE DATA					
101						
	SECTION I					
0 4	rinandal Data to Assist indirect. Cost have Determination: (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)	s" tob.)				of any and a configuration of the property of the configuration of the c
	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.	nts/expenditure	s included within the follo	owing functions charged direc	tly to and reimbursed from fede	ral 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	pecific federal gr	ant programs in the same	capacity as those charged to	and reimbursed from the same	federal grant
7.	programs. For example, if a district received funding for a fine forth, all other salaries for fine forths performing like doutes in final function flusts be included any benefits and/or purchased selections whose salaries are classified as direct costs in the function listed.	e i cierks periori	ווועל וואפ ממוופא זוו חופר זמן	iction mast be included. Histo	ide ariy belierits arid/or purtiras	ed sei vices paid oil oi
9	Support Services - Direct Costs					
~	instantische in the state of th	AND AND AND AND AND AND AND AND AND AND	tendence from the street of the proof of a fortunation of the proof of	The control of the self-tension of the self-tension of the control		
æ	Fiscal Services (10, 50, & 80 -2520)	And the second s	A Children & Little Distriction — made and dispression — in June — in Annie Julius and manual Brown on	A the companion of the state of		
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)	deliberary of the bottle of the first transfer of the first transf	The control of the co	1,557		
9	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs.	AND THE REAL PROPERTY OF THE P	The second secon	302,694		
,	Value of Commodities Received for Fiscal Year 2023 (include the value of commodities when determining if a Single Audit is	n determining if	Single Audit is			
= [	required),	the sales of the s	respondente de la companya del companya de la companya del companya de la companya del la companya de la compan	15,290		
2	Internal Services (10, 50, and 80 -2570)		and a common graph of the state	the extra manual or manual are seen in the second of the second or manual contract of the second or manual contract or manual c		
2];	Staff Services (10, 50, and 80 - 2640)	***************************************		And the control of th		
4	Data Processing Services (10, 50, & 80 -2660)					
<u>ئ</u> ر	SECTION II					
		Metallian Control of the Control of	Restricted Program	and the second of the second o	Chrestification of the second	White the control of
œ		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19		1000	P. Service	10,631,339		10,631,339
ន្តា	Support Services:					
-6	Pupil	2100		1,996,861	The state of the s	1,996,861
18	General Admin.	2300	And a second community of the first of the f	634.220		634,220
72	Characteristics and the control of t	2400	And the season of the season o	853 652		853 652
	Sucrice Autim	814		70000		
56	ing appropriate in the contraction of the contraction is the contraction of the contracti	2510				
~	Fiscal Services	2520	319,253		319,253	0
28	Oper. & Maint, Plant Services	2540	many digital expenses and an action of the second of the s	1,845,276	1,843,719	1,557
29	Pupil Transportation	2550	And Carried Africa A Carried Carrie	60,382	ene en per como en Norge en con el Marco dependencial seguina de persona del Alberta Comentation de	60,382
30	Food Services	2560	Company of the Compan	1,931	Approximate consequence on a label of the deposition on the consequence of the consequenc	1,931
3	Internal Services	2570	0	0	0	0
N	Central:			mentale of an electric per court of contract per them to a built of an electric per them to a built of the object of the contract per them.		
8	Direction of Central Spt. Srv.	2610	tales (1 m of 5 <sub>60</sub> Utilization) indicates in an algorithm of the party (1 m of the	O	of expectly with a Market procupany on a consequence of a policy of the expectation and anticomment of the policy of the expectation of the expect	0
4 5	Plan, Rsrch, Dvip, Eval. Srv.	2620	All the boundaries of the second of the seco		tion development and description of the holy from the condition of the con	O
S &	Information Services	2630		The state of the s	The state of the s	
3/5	SIGN SERVICES  Data Decreasing Controls  Data Contr	2660	132,003	Control of the contro	132,003 F1 567	) · · · · · · · · · · · · · · · · · · ·
Jac	To an interpretation of the control	2900		37.870	and many policy and the second	37.870
_	Community Services	3000	TO THE PERSON OF	86,927	Educado profilhado primerima mantera antera desta estas en 1971 de 1971, en minima mentra mandre mantera de 1	86,927
9	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)	And the state of t	A CONTRACTOR CONTRACTO	(1,057,489)	compare a format agreement of the control of the co	(1,057,489)
4	Total	The second secon	522,878	16,048,995	2,366,597	14,205,276
42			Restricted Rate		Unrestricted Rate	ate
43		.,	Total Indirect Costs:	522,878	Total Indirect Costs:	2,366,597
4		1	Total Direct Costs:	16,048,995	Total Direct Costs:	14,205,276
45-			11	3.26%	10000	•

L	abla	a .	٥	u	4
-		-	T ON SHARED S	REPORT ON SHARED SERVICES OR OUTSOURCING	
- -		5 P	Code Section	School Code Section 17.1 1 (Bublic Act 97.0357)	07.05571
<b>ν</b> ε		5	Fiscal Year En	Fiscal Year Ending June 30, 2023	3
3	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing	outsourcing in the	in the prior, current and next fiscal years.	xt fiscal years.	
0	1 1		Manhattan SD 114	SD 114	56-099-1140-02_AFR22 Manhattan SD 114
		Prior Fiscal	cal Current Fiscal	1	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
∞	Check box if this schedule is not applicable	Year	Year	Next FISCALTEAT	Cooperative or Shared Service.
6	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget				
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
E	Curriculum Planning	entime, hangard black control of 1990 of 1884 into the 1888 interpretation			
12	Custodial Services	Alfragas Alexandria de la calenta de la cale	TO STATE ALL THE PROPERTY OF T		
13	Educational Shared Programs		A CANADA MANAGAMAN A CANADA MANAGAMAN AND A C		
14	Employee Benefits	×	×		Lincolnway Area Affiliation of Participating Schools
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services		and the second s	COMPARED CONTRACTOR CO	Approximation of the property of the contract
22	Waintenance Services		ed A Comment and A Mary or a Party William (1999) per a Manual (1994) and a second	early glaspelane de see le continuence para est describbin de le bel colonismente antilizand de la	The second control of the control of
23	Personnel Recruitment				
24	Professional Development	on some			
25	Shared Personnel	~			
92	Special Education Cooperatives and interest and interest	×	×		Lincolnway Area Special Education Coop #843
27	STEM (science, technology, engineering and math) Program Offerings	×	×	## ***********************************	TREP
78	Supply & Equipment Purchasing	and the second special and the second special	AT A STREET TO STREET TO STREET TO STREET TO STREET TO STREET TO STREET TO STREET TO STREET TO STREET TO STREET		
53	<u></u>		The second secon		
30	Transportation	×	×		Lincolnway Area Special Education Coop #843, Lincoln-Way High School District 210
31	Vocational Education Cooperatives		here the depth		
32	All Other Joint/Cooperative Agreements				
33	other of the first	×	×		New Lenox School District 122
34					
35	Additional space for Column (D) - Barriers to Implementation:				
3/3/38					
3 5					
4 4	Additional space for Column (E) - Name of LEA:				
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)			ranes children		School Di RC	School District Name: RCDT Number:	Manhattan SD 114 56099114002	SD 114	
	Series and the series and	Actual	Actual Expenditures, Fiscal Year 2023	Fiscal Year 2(	323	Budg	<b>Budgeted Expenditures, Fiscal Year 2024</b>	ures, Fiscal Ye	ar 2024
	POSSER NIPOLO CO	(10)	(20)	(80)	Manufacture de la constitución d	(10)	(20)	(80)	Distriction and the desire of the second state of the second of the second state of th
Description	Funct.	Educational Fund	Operations & Maintenance	Tort Fund	Total	Educational Fund	Operations & Maintenance Tort Fund	Tort Fund	Total
1. Executive Administration Services	2320	187,451		0	187,451	192,283		5 mm	192,283
2. Special Area Administration Services	2330	355,879		O	355,879	377,228			377,228
3. Other Support Services - School Administration	2490	0		0	0	and the same and t			0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0	And the second s			O
6. Direction of Central Support Services	2610			0	0	A family from the state of the			0
7. Deduct - Early Retirement or other pension obligations required by state law	tate law		w		O			P. M. C. W.	
and included above.			Person	Ar pelitrania	•				
8. Totals	design of the second of the se	543,330	0	0	543,330	569,511	0	0	569,511
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)	ctual)		and the second s						5%

# CERTIFICATION

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

Date	Contact Telephone Number		ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the on, 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.
Signature of Superintendent	Contact Name (for questions)	f 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 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 procedure 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 postmark 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.

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

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

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

1. Page 11, Line 109 "Other Local Revenue"

**Educational Fund** 

Refunds and Reimbursements \$4,963

2. Page 13, Line 170 "Other Restricted Revenue from State Sources"

**Educational Fund** 

Library Grant \$1,478

3. Page 15, Line 269 "Other Restricted Revenue from Federal Sources"

**Educational Fund** 

ESSER I- ER \$1,557

ESSER II- D2 \$87,095

ESSER III- D3 \$170,772

ESSER III- E3 \$209,282

ARP IDEA- ID \$6,148

ARP IDEA- PS \$6,800

Municipal Retirement/Social Security Fund

ESSER III- E3 \$1,888

ARP IDEA- PS \$1,152

4. Page 16, Line 43 "Other Support Services - Pupils"

**Educational Fund** 

Salaries

Extra Duty \$513,161

**Employee Benefits** 

Extra Duty \$6,395

5. Page 19, Line 175 "Debt Services - Other"

**Debt Services Fund** 

Other Objects

Fiscal Agent Fees \$1,389,620

6. Page 20, Line 241 "Other Support Services - Pupils"

Municipal Retirement/Social Security Fund

**Employee Benefits** 

Extra Duty \$7,802

7. Page 23, Line 386 "Other Support Services"

**Tort Fund** 

Purchased Services

Worker's Compensation Insurance \$37,870

8. Page 26, Cell G36

Difference due to discrepancy of the month the leases started/ended when GASB87 was implemented (\$1,337)

9. Page 25, Cell C18

Public Act 102 Adjustment \$12,488

10. Page 25, Cell E18

Public Act 102 Adjustment \$25,178

11. Page 26, Cell G37

Difference due to discrepancy of the month the leases started/ended when GASB87 was implemented (\$1,155)

Manhattan SD 114 56099114002

	A	В	С	D	E	ш
<b>-</b>		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATIC Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	IAL REPORT (AFR) SUI chool Code, Section 1	T ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION isions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)		
7	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.	l reflects that a Deficit Red. the plan to Illinois State Bo a Deficit Reduction Plan an	rction Plan is required as ard of Education (ISBE) v d narrative.	calculated below, then th vithin 30 days after accept	e school district is to comp ing the audit report. This	lete the Deficit may require the
ო	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	BE guidelines and is include ues (cell F8) being less than balance is less than three ti to balance the shortfall with	d in the School District B direct expenditures (cell mes the deficit spending in the next three years.	idget Form 50-36, beginni F9) by an amount equal to the district must adopt ar	lelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the IF8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending e is less than three times the deficit spending, the district must adopt and submit an original budget/amended budge noe the shortfall within the next three years.	equired when the (1/3) of the ending et/amended budget
4	- If the FY2024 school district budget already requires a	uires a Deficit Reduction Pla	n, and one was submitte	Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	udget is not required.	
2	- If the Annual Financial Report requires a deficit reducton plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.	reducton plan even though	he FY2024 budget does	ot, a completed deficit red	fuction plan is still required	egene va vajani andrživjaja v čičiti 3000008800000 prajem v pak iranjiva, pa ziva iranji 18000.
9		<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> (All AFR pages must be completed to generate the following calculation)	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only All AFR pages must be completed to generate the following calculation)	verating Funds Only following calculation)		
2	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
œ	Direct Revenues	17,879,277	2,318,365	1,423,071	169,289	21,790,002
တ	Direct Expenditures	16,474,458	2,255,883	1,544,274		20,274,615
10	Difference	1,404,819	62,482	(121,203)	169,289	1,515,387
11	Fund Balance - June 30, 2023	5,768,120	1,488,260	753,734	2,600,158	10,610,272
12						
13		en tal est del tal	ĕ	Balanced - no deficit reduction plan is required.	ction plan is required.	
14						
15		the same size				