

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023**



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Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2023, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2023, and the respective cash receipt and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the District. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The information provided on pages AFR 2 through AFR 4, supplementary schedules on pages AFR 25 through AFR 35, statistical section on pages AFR 36 through AFR 41, the report on shared services or outsourcing on page AFR 42, the administrative cost worksheet on page AFR 43, the itemization schedule on page AFR 44, the deficit reduction calculation on page AFR 47, the combining schedule on page S1, the schedule of receipts and disbursements – activity funds on pages S2 through S4, and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

With the exception of the items in the following paragraph, this information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages AFR 37 through AFR 39, AFR 41 and AFR 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The current year payment on contracts for indirect cost rate computation on page AFR 40 and the report on shared services or outsourcing on page AFR 42 contains unaudited information concerning expenditures which was provided by the District. The limitation of administrative costs worksheet on page AFR 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure (included in the computation of operating expense per pupil on page AFR 38 and per capita tuition charges on page AFR 39) has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the District's internal control over financial reporting and compliance.

Koch Consultants, Ltd.

October 18, 2023

Due to ROE on Monday, October 16, 2023
Due to ISBE on Wednesday, November 15, 2023
SDJA23

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

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1999** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
Sec. 10-20.9a(c) \$ **5,684.00**
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

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

Date: _____

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

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:Koch Consultants, Ltd.

Name of Audit Firm (print)

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

Signature

10/18/2023

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022				Equalized Assessed Valuation (EAV):				538,345,294					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.019420	+	0.004230	+	0.001346	=	0.025000		0.000490				
11														
12	<i>A tax rate must be entered in the Educational, Operations & Maintenance, Transportation, and Working Cash boxes above.</i>													
13	<i>If the tax rate is zero, enter "0".</i>													
14	B. Results of Operations *													
15														
16	Receipts/Revenues	Disbursements/ Expenditures		Excess/ (Deficiency)		Fund Balance								
17	21,593,892	18,971,710		2,622,182		16,323,653								
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes	TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
23	0	+	0	+	0	+	0	+	0	+	0	+		
24	Other	Total		0		0								
25	0	=	0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28	D. Long-Term Debt													
29	Check the applicable box for long-term debt allowance by type of district.													
30	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,			37,145,825									
31		b. 13.8% for unit districts.												
32														
33	Long-Term Debt Outstanding:													
34	c. Long-Term Debt (Principal only)	Acct												
35	Outstanding:.....	511		16,895,000										
36														
37	E. Material Impact on Financial Position													
38	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
39	Attach sheets as needed explaining each item checked.													
40														
41	Pending Litigation													
42	Material Decrease in EAV													
43	Material Increase/Decrease in Enrollment													
44	Adverse Arbitration Ruling													
45	Passage of Referendum													
46	Taxes Filed Under Protest													
47	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
48	Other Ongoing Concerns (Describe & Itemize)													
49	<i>Comments:</i>													
50														
51														
52														
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54														
55														
56														
57														
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73														

BASIC FINANCIAL STATEMENTS
STATEMENT OF POSITION AS OF JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2			[10]	[20]	[30]	[40]	[50]	[60]	[70]	[80]	[90]
3	CURRENT ASSETS (\$000)										
4	Cash (Accounts 111 through 115) ¹	120	2,696,161	2,573,553	80,697	633,840	179,467	516,514	1,212,881	66,878	250,402
5	Investments	250	2,519,820	5,312,295	15,329	74,733	7,390		127,656		56
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	1,172,714 6,386,695	7,885,948	56,026	708,573	186,857	516,514	1,340,537	66,878	250,458
13	Total Current Assets										
14	CAPITAL ASSETS (\$000)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amounts Available in Debt Service Funds	270									
22	Amount to be Provided for Payment on Long-Term Debt	280									
23	Total Capital Assets										
24	CURRENT LIABILITIES (\$000)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	450									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (\$000)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities	714	1,370,111	50,000	708,573	186,857	516,514	1,340,537	66,878	250,458	
38	Reserved Fund Balance	730	5,018,504	7,885,948	96,026						
39	Unreserved Fund Balance										
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,384,695	7,885,948	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (\$000) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	415,823								
46	Total Student Activity Current Assets For Student Activity Funds		415,823								
47	CURRENT LIABILITIES (\$000) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	415,823								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		415,823								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds	6,804,518	7,885,948	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458	
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (\$000) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds	0	0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (\$000) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds	714	1,785,934	50,000	0	186,857	516,514	1,340,537	66,878	250,458	
59	Reserve Fund Balance District with Student Activity Funds	730	5,018,504	7,835,948	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
60	Unreserved Fund Balance District with Student Activity Funds										
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,804,518	7,885,948	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

See accompanying notes to financial statements

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

1	A	B	L	M	N
2	ASSETS [Enter Whole Dollars]	Acct. #	Agency Fund	General Fixed Assets	General Long-term Debt
3	CURRENT ASSETS (\$00)				
4	Cash (Accounts 111 through 115) ¹			2,002	
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventories	170			
11	Preadmission Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		2,002		
14	CAPITAL ASSETS (\$00)				
15	Works of Art & Historical Treasures	210			
16	Land	220			
17	Building & Building Improvements	230			
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250			
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			
22	Amount to be Provided for Payment on Long-Term Debt	350			
23	Total Capital Assets				
24	CURRENT LIABILITIES (\$00)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contract Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (\$00)				
36	Long-Term Debt Payable General Obligation, Revenue, Other	511			
37	Total Long-Term Liabilities				
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	750			
40	Investment in General Fixed Assets				
41	Total Liabilities and Fund Balance				
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (\$00) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (\$00) for Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserves Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds	2,002			
54	Total Capital Assets District with Student Activity Funds				
55	CURRENT LIABILITIES (\$00) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (\$00) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				
59	Received Fund Balance District with Student Activity Funds	714			
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds				
62	Total Liabilities and Fund Balance District with Student Activity Funds				

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES										
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT										
6	STATE SOURCES										
7	FEDERAL SOURCES										
8	Total Direct Receipts/Revenues										
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183								
10	Total Receipts/Revenues	21,223,789	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876	
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction										
13	Support Services										
14	Community Services										
15	Payments to Other Districts & Governmental Units										
16	Debt Service										
17	Total Direct Disbursements/Expenditures										
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0	0	0	
19	Total Disbursements/Expenditures	20,097,912	1,201,728	1,485,030	1,094,153	453,160	1,599,936	87,919	0	0	
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³	1,126,777	1,271,559	15,146	(35,654)	27,393	(1,556,527)	259,440	(4,936)	33,876	
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7,000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abolishment of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400									
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500									
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600									
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700									
41	Transfer to Capital Projects Fund	7800									
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds	0	98,037	0	43,833	0	2,113,000	0	0	0	
45	OTHER USES OF FUNDS (800)										

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$100)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
47	Abandonment or Abatement of the Working Cash Fund ¹²	8110									2,113,000
48	Transfer of Working Cash Fund Interest ¹²	8120									0
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150									
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8810									
75	Other Uses Not Classified Elsewhere	8890									
76	Total Other Uses of Funds	0	0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds	0	98,037	0	43,833	0	2,113,000	12,113,000 ³	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds	1,126,777	1,369,696	15,146	8,139	27,393	516,473	(1,853,560; 5,830,963 6,516,152 (569,045)	(4,935)	3,194,097	3,194,097
79	Fund Balances without Student Activity Funds - July 1, 2022	80,880	700,434	158,464	41						
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)	6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	66,878	250,458
81	Fund Balances without Student Activity Funds - June 30, 2023										
82	Student Activity Fund Balance - July 1, 2022										
83	RECEIPTS/REVENUES -Student Activity Funds										
84	Total Student Activity Direct Receipts/Revenues	1799	770,122								
85	DISBURSEMENTS/EXPENDITURES -Student Activity Funds										
86	Total Student Activity Disbursements/Expenditures	1999	719,143								
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³	1999	50,979								
88	Student Activity Fund Balance - June 30, 2023	415,823									

See accompanying notes to financial statements

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tart	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	12,784,463	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
97	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
98	Total Direct Receipts/Revenues	18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876	
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues	21,993,911	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876	
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,200,258					202,101		0	
103	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
104	Community Services	3000	0	0		0	0	0			
105	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,485,030	0	0	0		0	0
107	Total Direct Disbursements/Expenditures	17,394,972	1,201,728	1,485,030	1,094,153	453,160	1,599,936			87,919	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures	20,816,155	1,201,728	1,485,030	1,094,153	453,160	1,599,936			87,919	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³	1,177,756	1,271,659	15,146	(35,694)	27,393	{1,596,527}	259,440	(4,235)	33,876	
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds	0	98,037	0	43,833	0	2,113,000	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds	0	0	0	0	0	2,113,000	0	0	0	0
116	Total Other Sources/Uses of Funds	0	98,037	0	43,833	0	2,113,000	{2,113,000}	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023	6,804,518	7,385,848	96,026	708,573	186,857	516,514	1,340,537	66,838	250,458	

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (\$1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
5	Designated Purposes Levies (1110-1120) ⁷	1100									
6	Leasing Purposes Levy ⁸	1130	9,809,952	2,136,935	1,497,023	679,958	184,589			247,731	82,572
7	Special Education Purposes Levy	1140	485,731								
8	FICA/Medicare Only Purposes Levy	1150									
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District	1200									
13	PAYMENTS IN LIEU OF TAXES										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	307,036	153,518						51,173	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes	1300									
19	TUITION										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,580								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition	1400									
41	TRANSPORTATION FEES										
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

See accompanying notes to financial statements

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

	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Fire Prevention & Safety
Description (Enter Whole Dollars)											
1											
2											
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees	0									
64	EARNINGS ON INVESTMENTS										
65	Interest on Investments	1510	114,335	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		114,335	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
68	FOOD SERVICE										
69	Sales to Pupils - Lunch	1611	152,478								
70	Sales to Pupils - Breakfast	1612	5,876								
71	Sales to Pupils - A la Carte	1613	432,798								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,266								
74	Other Food Service (Describe & Itemize)	1690	3,435								
75	Total Food Service	1600	600,883								
76	DISTRICT/SCHOOL ACTIVITY INCOME										
77	Admissions - Athletic	1700									
78	Admissions - Other (Describe & Itemize)	1711	68,883								
79	Fees	1720	90,257								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	770,122								
83	Total District/School Activity Income (without Student Activity Funds)		159,140	0							
84	Total District/School Activity Income (with Student Activity Funds)		929,252								
85	TEXTBOOK INCOME										
86	Rentals - Regular Textbooks	1800									
87	Rentals - Summer School Textbooks	1811	107,642								
88	Rentals - Adult/Continuing Education Textbooks	1812									
89	Rentals - Other (Describe & Itemize)	1813									
90	Sales - Regular Textbooks	1819									
91	Sales - Summer School Textbooks	1821									
92	Sales - Adult/Continuing Education Textbooks	1822									
93	Sales - Other (Describe & Itemize)	1823									
94	Other (Describe & Itemize)	1829	1890	252							
95	Total Textbook Income		107,894								
96	OTHER REVENUE FROM LOCAL SOURCES										
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	292,172								
101	Refund of Prior Years' Expenditures	1950	22,603								
102	Payments of Surplus Money from TIF Districts	1960									
103	Drivers' Education Fees	1970	17,170								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Fire Prevention & Safety
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,056								
109	Other Local Revenues (Describe & Itemize)	1999	12,729								
110	Total Other Revenue from Local Sources	416,750									0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
112	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)	1000	12,784,363								
113	Flow-through Revenue from State Sources	2100	25,569								
114	Flow-through Revenue from Federal Sources	2200									
115	Other Flow-Through (Describe & Itemize)	2300									
116	Total Flow-Through Receipts/Revenues from One District to Another District	2000	25,569								0
117	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										0
118	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	4,674,923								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3059									
124	Total Unrestricted Grants-In-Aid		4,674,923	0	0	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	218,838								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	79,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		297,933	0	0	0	0	0	0	0	0
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - NWCFP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,463	0	0	0	0	0	0	0	0
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0	0	0	0	0	0	0	0	0
148	State Free Lunch & Breakfast	3350		718							
149	School Breakfast Initiative	3365									
150	Driver Education	3370		75,435							

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500									16,575
155	Transportation - Special Education	3510									290,704
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation	0		0							307,279
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,291								
171	Total Restricted Grants-In-Aid	417,840	50,000	0	0	0	0	0	0	0	0
172	Total Receipts from State Sources	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt	0									0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt	0		0							0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V	0		0							0
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	207,495								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,940								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									

See accompanying notes to financial statements

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Fire Prevention & Safety
199	Food Service - Other (Describe & Itemize)										
200	Total Food Service	4299	233,435								0
201											
202	Title I - Low Income	4300	90,508								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4359	90,508								0
206	Total Title I		233,435								
207											
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,968								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4459	9,968								0
212	Total Title IV		9,968								0
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	200,971								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	200,971								0
220	Total Federal - Special Education		200,971								0
221	CTE - PERKINS										
222	CTE - Perkins - Title IIIE - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0								0
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title ID - Technology-Formula	4860									
235	ARRA - Title ID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LPLEP)	4909									
260	McKinney - Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Admin-for-Service Program	4992									
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	670,033	0	0	0	63,958	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	670,033	0	0	63,958	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)	17,802,666	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876	33,876
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)	18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876	33,876

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2023

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter whole Dollars)				(100)	(200)	(300)	(400)	(500)	(600)	(800)	(900)
3		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
4	INSTRUCTION (ED)	1000	5,487,482	1,540,701	100,556	372,316	103,965				7,605,020	7,464,052
5	Regular Programs	1100									0	0
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125									1,855,305	2,030,422
8	Special Education Programs [Functions 1200-1220]	1200	1,347,319	425,174	62,905	19,532		375			0	0
9	Special Education Programs Pre-K	1225									156,134	183,576
10	Remedial and Supplemental Programs K-12	1250	106,946	49,188							0	0
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									9,968	10,000
14	Interscholastic Programs	1500	504,199	53,172	9,968	103,089	70,482	43,441	41,524	815,907	865,259	
15	Summer School Programs	1600	29,337	4,677							34,014	44,430
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700									413,170	406,688
18	Bilingual Programs	1800									78	78
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									591,519	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999									719,143	800,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	633,418	0	0	11,481,115	11,534,427
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	1,352,561	0	0	12,200,258	12,334,427
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	310,019	114,269	466	1,751				531	427,086	383,739
39	Guidance Services	2120	450,276	110,735	23,684						584,695	599,875
40	Health Services	2130	54,965	12,354	177	2,227					69,723	65,300
41	Psychological & Audiology Services	2140	63,834	7,938							71,792	85,968
42	Speech Pathology & Audiology Services	2150	162,463	48,571							211,034	221,028
43	Other Support Services - Pupils [Describe & Itemize]	2190									0	0
44	Total Support Services - Pupils	2100	1,041,557	293,887	643	27,662	0	531	0	0	1,364,330	1,355,910
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	104,400	57,391	10,122	6,344					178,662	194,462
47	Educational Media Services	2220	110,237	26,832	18,558	8,432					164,536	174,939
48	Assessment & Testing	2230									67,095	70,000
49	Total Support Services - Instructional Staff	2200	214,637	84,223	28,680	14,776	0	67,977	0	0	410,293	439,401
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,217	8,649	116,886	8,297					155,892	177,926
52	Executive Administration Services	2320	265,038	69,240	2,647	4,638					344,538	345,308
53	Special Area Administration Services	2330									0	0
54	Tort Immunity Services	2361									0	0
55	Total Support Services - General Administration	2300	270,255	77,889	119,533	12,935	0	19,818	0	0	500,450	523,234

See accompanying notes to financial statements

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2023

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1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
56 SUPPORT SERVICES - SCHOOL ADMINISTRATION												
57 Office of the Principal Services	2410	254,314	67,771	3,247	4,297	139	2,303			332,071	350,918	
58 Other Support Services - School Admin. (Describe & Itemize)	2490	254,314	67,771	3,247	4,297	139	2,303	0	0	332,071	350,918	
59 Total Support Services - School Administration	2400											
60 SUPPORT SERVICES - BUSINESS												
61 Direction of Business Support Services	2510	80,000	22,862	3,071	1,336		3,482			111,251	110,620	
62 Fiscal Services	2520	99,189	9,324	495	287		130			109,425	114,320	
63 Operation & Maintenance of plant Services	2540	360,673	111,251	37,057	2,161					511,142	605,670	
64 Pupil Transportation Services	2550									0		
65 Food Services	2560	220,615	58,142	6,025	451,462	2,206	752			739,202	778,903	
66 Internal Services	2570									0		
67 Total Support Services - Business	2500	760,477	201,579	46,648	455,746	2,206	4,364	0	0	1,471,020	1,609,513	
68 SUPPORT SERVICES - CENTRAL												
69 Direction of Central Support Services	2610									0		
70 Planning, Research, Development, & Evaluation Services	2620									0		
71 Information Services	2630									0		
72 Staff Services	2640									0		
73 Data Processing Services	2650	245,895	44,590	284,215	46,621	71,422				692,743	953,634	
74 Total Support Services - Central	2600	245,895	44,590	284,215	46,621	71,422	0	0	0	692,743	953,634	
75 Other Support Services (Describe & Itemize)	2900											
76 Total Support Services	2000	2,787,135	769,939	494,317	587,297	73,767	95,043	0	0	4,807,998	5,283,211	
77 COMMUNITY SERVICES (ED)	3000									0		
78 PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000											
79 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
80 Payments for Regular Programs	4110									84,050	84,050	
81 Payments for Special Education Programs	4120									20,644	111,004	
82 Payments for Adult/Continuing Education Programs	4130											
83 Payments for CTE Programs	4140									0		
84 Payments for Community College Programs	4170									0		
85 Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0		
86 Total Payments to Other Govt Units (In-State)	4100									104,694		
87 Payments for Regular Programs - Tuition	4210									70,864		
88 Payments for Special Education Programs - Tuition	4220									210,305		
89 Payments for Adult/Continuing Education Programs - Tuition	4230									210,305		
90 Payments for CTE Programs - Tuition	4240									0		
91 Payments for Community College Programs - Tuition	4270									0		
92 Payments for Other Programs - Tuition	4280									0		
93 Other Payments to In-State Govt Units	4290									0		
94 Total Payments to Other Govt Units - Tuition (In State)	4200									211,658	230,000	
95 Payments for Regular Programs - Transfers	4310									0		
96 Payments for Special Education Programs - Transfers	4320									0		
97 Payments for Adult/Continuing Ed Programs-Transfers	4330									0		
98 Payments for CTE Programs - Transfers	4340									0		
99 Payments for Community College Program - Transfers	4370									0		
100 Payments for Other Programs - Transfers	4380									0		
101 Other Payments to In-State Govt Units - Transfers	4390									0		
102 Total Payments to Other Govt Units -Transfers (In-State)	4300									0		
103 Payments to Other Govt Units (Out-of-State)	4400									0		
104 Total Payments to Other Govt Units	4000									104,694		
105 DEBT SERVICES (ED)	5000									0		
106 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
107 Tax Anticipation Warrants	5110									0		
108 Tax Anticipation Notes	5120									0		

See accompanying notes to financial statements

Print Date: 10/18/2023
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	A	B	C	D	E	F	G	H	I	J	K	L
	Description {Enter Whole Dollars}	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits			
1												
2	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
109	State Aid Anticipation Certificates	5140									0	0
110	Other Interest on Short-Term Debt	5150									0	0
111	Total Interest on Short-Term Debt	5100									0	0
112	Debt Services - Interest on Long-Term Debt	5200									0	0
113	Total Debt Services	5000									0	0
114	Total Direct Disbursements/Expenditures (ED)	60000										250,000
115	PROVISIONS FOR CONTINGENCIES (ED)											
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)	10,561,289	2,923,971	902,704	1,055,709	221,173	1,010,983	0	0	16,675,829	17,492,692	
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)	10,561,289	2,923,971	902,704	1,055,709	221,173	1,730,126	0	0	17,394,972	18,292,692	
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,126,777	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,177,756	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils {Func. 2190 Describe & Itemize}	2100									0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530									193,646	350,000
128	Operation & Maintenance of Plant Services	2540	23,349	39,994	602,408	382,325	153,652			1,008,082	1,105,036	
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	23,349	0	642,402	382,325	153,652	0	0	1,201,728	1,955,036	
132	Other Support Services {Describe & Itemize}	2900										
133	COMMUNITY SERVICES (O&M)	3000	23,349	0	642,402	382,325	153,652	0	0	1,201,728	1,955,036	
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									0	
135	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
136	Payments for Regular Programs	4110									0	
137	Payments for Special Education Programs	4120									0	
138	Payments for CTE Programs	4140									0	
139	Other Payments to In-State Govt. Units {Describe & Itemize}	4190									0	
140	Total Payments to Other Govt. Units (In-State)	4100									0	
141	Payments to Other Govt. Units (Out of State)	4400									0	
142	Total Payments to Other Govt. Units	4000									0	
143		5000									0	
144	DEBT SERVICES (O&M)											
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt {Describe & Itemize}	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100									0	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000									0	
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										567,000
155	Total Direct Disbursements/Expenditures	23,349	0	542,402	382,325	153,652	0	0	0	1,201,728	2,522,036	
156	Excess (Deficiency) of Receipts/Revenues/Overs/Under Disbursements/Expenditures										1,271,659	

See accompanying notes to financial statements

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1												
2												
157												
158	30 - DEBT SERVICES (DS)											
159 PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)												
160 PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)			4000									
161 Payments for Regular Programs			4110									0
162 Payments for Special Education Programs			4120									0
163 Other Payments to In-State Govt Units (Describe & Itemize)			4190									0
164 Total Payments to Other Districts & Govt Units (In-State)			4000									0
165 DEBT SERVICES (DS)			5000									
166 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT												
167 Tax Anticipation Warrants			5110									0
168 Tax Anticipation Notes			5120									0
169 Corporate Personal Prop. Rep'l. Tax Anticipation Notes			5130									0
State Aid Anticipation Certificates			5140									0
Other Interest on Short-Term Debt (Describe & Itemize)			5150									0
172 Total Debt Services - Interest On Short-Term Debt			5100									0
173 DEBT SERVICES - INTEREST ON LONG-TERM DEBT			5200									0
DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase - Principal Retired) ¹¹			5300									531,656
174 DEBT SERVICES - OTHER (Describe & Itemize)			5400									
175 DEBT SERVICES - OTHER (Describe & Itemize)			5000									
176 Total Debt Services			6000									
177 PROVISION FOR CONTINGENCIES (DS)												
178 Total Disbursements/ Expenditures												
179 Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures												
180												
181	40 - TRANSPORTATION FUND (TR)											
182 SUPPORT SERVICES (TR)												
183 SUPPORT SERVICES - PUPILS												
184 Other Support Services - Pupils (Func. 2190 Describe & Itemize)			2100									0
185 SUPPORT SERVICES - BUSINESS												
186 Pupil Transportation Services			2550		239,408	4,258	691,487	54,984	104,016	1,094,153	2,137,947	
187 Other Support Services (Describe & Itemize)			2900		239,408	4,258	691,487	54,984	104,016	0	1,094,153	2,137,947
188 Total Support Services			2000									
189 COMMUNITY SERVICES (TR)			3000									
190 PAYMENTS TO OTHER DIST & GOVT UNITS (TR)			4000									
191 PAYMENTS TO OTHER GOVT UNITS (IN-STATE)												
192 Payments for Regular Programs												0
193 Payments for Special Education Programs												0
194 Payments for Adult/Continuing Education Programs												0
195 Payments for CTE Programs												0
196 Payments for Community College Programs												0
197 Other Payments to In-State Govt. Units (Describe & Itemize)												0
198 Total Payments to Other Govt. Units (In-State)												0
199 PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)												
200 Total Payments to Other Govt Units												0
201 DEBT SERVICES (TR)												
202 DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
203 Tax Anticipation Warrants												0
204 Tax Anticipation Notes												0
205 Corporate Personal Prop. Rep'l. Tax Anticipation Notes												0
206 State Aid Anticipation Certificates												0

See accompanying notes to financial statements
Print Date: 10/16/2023
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**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2023**

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Total	Budget
2	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
207	Total Debt Services - Interest On Short-Term Debt	5100									0	0
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	0
210	(Lease/Purchase Principal Retired) ¹¹										0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000									0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000									25,681	
214	Total Disbursements/ Expenditures	239,408	4,258	691,487	54,584	104,016	0	0	0	1,094,153	2,163,658	
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(35,694)		
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100	101,022							101,022		
220	Pre-K Programs	1125								0	104,655	
221	Special Education Programs (Functions 1200-1220)	1200	65,478							65,478	76,845	
222	Special Education Programs - Pre-K	1225								0		
223	Remedial and Supplemental Programs - K-12	1250								1,696	832	
224	Remedial and Supplemental Programs - Pre-K	1275								0		
225	Adult/Continuing Education Programs	1300								0		
226	CTE Programs	1400								0		
227	Interscholastic Programs	1500	28,165							28,165	29,230	
228	Summer School Programs	1600	501							501	771	
229	Gifted Programs	1650								0		
230	Driver's Education Programs	1700								4,239	4,237	
231	Bilingual Programs	1800								0		
232	Traints' Alternative & Optional Programs	1900								0		
233	Total Instruction	1000								202,101	216,570	
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110								16,985	19,130	
237	Guidance Services	2120								11,389	12,033	
238	Health Services	2130								8,582	10,360	
239	Psychological Services	2140								936	2,642	
240	Speech Pathology & Audiology Services	2150								2,262	1,093	
241	Other Support Services - Pupils (Describe & Itemize)	2190								0		
242	Total Support Services - Pupils	2100								40,144	45,258	
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210								1,298		
245	Educational Media Services	2220								5,586	5,995	
246	Assessment & Testing	2230								0		
247	Total Support Services - Instructional Staff	2200								6,884	5,995	
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310								1,290	1,299	
250	Executive Administration Services	2320								17,219	17,685	
251	Special Area Administration Services	2330								0		
252	Claims Paid from Self Insurance Fund	2361								0		
253	Risk Management & Claims Services Payments	2365								0		
254	Total Support Services - General Administration	2300								18,509	18,984	
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410								8,474	8,494	
257	Other Support Services - School Administration (Describe & Itemize)	2490								0		

See accompanying notes to financial statements

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
1												
2	Total Support Services - School Administration			Funct #	Salaries	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total Budget
258	SUPPORT SERVICES - BUSINESS			2400								8,474
259	Direction of Business Support Services			2510								8,494
260	Fiscal Services			2520								
261	Facilities Acquisition & Construction Services			2530								
262	Operation & Maintenance of Plant Services			2540								
263	Pupil Transportation Services			2550								
264	Food Services			2560								
265	Internal Services			2570								
266	Total Support Services - Business			2500								
267	SUPPORT SERVICES - CENTRAL											
268	Direction of Central Support Services			2610								
269	Planning, Research, Development, & Evaluation Services			2620								
270	Information Services			2630								
271	Staff Services			2640								
272	Data Processing Services			2650								
273	Total Support Services - Central			2660								
274	Other Support Services (Describe & Itemize)			2900								
275	Total Support Services			276								
276	COMMUNITY SERVICES (M/R/SS)			3000								
277	PAYMENTS TO OTHER DIST & GOVT UNITS (M/R/SS)			4000								
278	PAYMENTS TO OTHER DIST & GOVT UNITS (M/R/SS)			4110								
279	Payments for Regular Programs			4120								
280	Payments for Special Education Programs			4140								
281	Payments for CTE Programs			4000								
282	Total Payments to Other Govt Units			5000								
283	DEBT SERVICES (M/R/SS)											
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants			5110								
286	Tax Anticipation Notes			5120								
287	Corporate Personal Prop. Rep. Tax Anticipation Notes			5130								
288	State Aid Anticipation Certificates			5140								
289	Other (Describe & Itemize)			5150								
290	Total Debt Services - Interest			5000								
291	PROVISION FOR CONTINGENCIES (M/R/SS)			6000								
292	Total Disbursements/Expenditures											
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
294												
295	60 - CAPITAL PROJECTS (CP)			2000								
296	SUPPORT SERVICES (CP)											
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services			2530								
299	Other Support Services (Describe & Itemize)			2900								
300	Total Support Services			2000								
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)			4000								
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)			4110								
304	Payments for Special Education Programs			4120								
305	Payments for CTE Programs			4140								
306	Other Payments to In-State Govt. Units (Describe & Itemize)			4150								
307	Total Payments to Other Govt Units			4000								
308	PROVISION FOR CONTINGENCIES (SAC/A)			6000								
309	Total Disbursements/ Expenditures			0								

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole dollars)				(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1												
2	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
310												
312												
313												
314												
315	INSTRUCTION (TF)											
316	Regular Programs	1000										
317	Tuition Payment to Charter Schools	1100										
318	Pre-K Programs	1115										
319	Special Education Programs (Functions 1200 - 1220)	1125										
320	Special Education Programs Pre-K	1200										
321	Remedial and Supplemental Programs K-12	1225										
322	Remedial and Supplemental Programs Pre-K	1250										
323	Adult/Continuing Education Programs	1275										
324	CTE Programs	1300										
325	Interscholastic Programs	1400										
326	Summer School Programs	1500										
327	Gifted Programs	1600										
328	Driver's Education Programs	1650										
329	Bilingual Programs	1700										
330	Truant Alternative & Optional Programs	1800										
331	Pre-K Programs - Private Tuition	1900										
332	Regular K-12 Programs - Private Tuition	1910										
333	Special Education Programs K-12 Private Tuition	1911										
334	Special Education Programs Pre-K Tuition	1912										
335	Remedial/Supplemental Programs K-12 Private Tuition	1913										
336	Remedial/Supplemental Programs Pre-K Private Tuition	1914										
337	Adult/Continuing Education Programs Private Tuition	1915										
338	CTE Programs Private Tuition	1916										
339	Interscholastic Programs Private Tuition	1917										
340	Summer School Programs Private Tuition	1918										
341	Gifted Programs Private Tuition	1919										
342	Bilingual Programs Private Tuition	1920										
343	Truants Alternative/Opt Ed Programs Private Tuition	1921										
344	Total Instruction ¹⁴	1922										
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil Attendance & Social Work Services	2100										
347		2110										
348	Guidance Services	2120										
349	Health Services	2130										
350	Psychological Services	2140										
351	Speech Pathology & Audiology Services	2150										
352	Other Support Services - Pupils (Describe & Itemize)	2160										
353	Total Support Services - Pupil	2170										
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210										
356	Educational Media Services	2220										
357	Assessment & Testing	2230										
358	Total Support Services - GENERAL ADMINISTRATION	2300										
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2310										
360	Board of Education Services	2320										
361	Executive Administration Services	2330										
362	Special Area Administration Services	2340										
363	Claims Paid from Self Insurance Fund	2351										
364	Risk Management and Claims Services Payments	2365										

Print Date: 10/16/2023
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See accompanying notes to financial statements

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2023

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	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
1												
2	Total Support Services - General Administration		2300	0	0	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits
365	Support Services - School Administration	2400										
366	Office of the Principal Services	2410										
367	Other Support Services - School Administration (Describe & Itemize)	2490										
368	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520										
373	Facilities Acquisition and Construction Services	2530										
374	Operations & Maintenance of Plant Services	2540										
375	Pupil Transportation Services	2550										
376	Food Services	2560										
377	Internal Services	2570										
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2650										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110										
392	Payments for Special Education Programs	4120										
393	Payments for Adult/Continuing Education Programs	4130										
394	Payments for CTE Programs	4140										
395	Payments for Community College Programs	4170										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
397	Total Payments to Other Dist & Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0	0
398	Payments for Regular Programs - Tuition	4210										
399	Payments for Special Education Programs - Tuition	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										
401	Payments for CTE Programs - Tuition	4240										
402	Payments for Community College Programs - Tuition	4270										
403	Payments for Other Programs - Tuition	4280										
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										
406	Payments for Regular Programs - Transfers	4310										
407	Payments for Special Education Programs - Transfers	4320										
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										
409	Payments for CTE Programs - Transfers	4340										
410	Payments for Community College Program - Transfers	4370										
411	Payments for Other Programs - Transfers	4380										
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										
413	Total Payments to Other Dist & Govt Units - Transfers (In State)	4300										
414	Payments to Other Dist & Govt Units (Out of State)	4400										
415	Total Payments to Other Dist & Govt Units	4000	0	0	0	0	0	0	0	0	0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0	0	0
419	Tax Anticipation Notes	5120										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

FOR THE YEAR ENDING JUNE 30, 2023

Page 24

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
421	State Aid Anticipation Certificates	5140										0
422	Other Interest or Short-Term Debt	5150										0
423	Total Debt Services - Interest on Short-Term Debt	5100										0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired)¹¹	5300										0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
427	Total Debt Services	5000										0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures	6000										0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	-										87,919
431												(4,936)
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)	2000										-
433	SUPPORT SERVICES (FP&S)	2000										-
434	SUPPORT SERVICES - BUSINESS	2530										247,315
435	Facilities Acquisition & Construction Services	2540										0
436	Operation & Maintenance of Plant Services	2500										0
437	Total Support Services - Business	2500										247,315
438	Other Support Services (Describe & Itemize)	2900										0
439	Total Support Services	2900										247,315
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										-
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
444	Total Payments to Other Govt Units	4000										0
445	DEBT SERVICES (FP&S)	5000										-
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT	5110										0
447	Tax Anticipation Warrants	5150										0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5100										0
449	Total Debt Service - Interest on Short-Term Debt	5200										0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5300										0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5000										0
452	Total Debt Service	6000										0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures	6000										33,876
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	-										247,315

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from the 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3		(Column B - C)	(Column B - C)	(Column B - C)	(Column B - C)	(Column E - C)
4	Educational	9,809,952	9,809,952	10,454,558	10,454,558	10,454,558
5	Operations & Maintenance	2,136,935	2,136,935	2,277,362	2,277,362	2,277,362
6	Debt Services **	1,497,023	1,497,023	1,594,956	1,594,956	1,594,956
7	Transportation	679,958	679,958	724,613	724,613	724,613
8	Municipal Retirement	184,589	184,589	196,711	196,711	196,711
9	Capital Improvements	0	0	0	0	0
10	Working Cash	247,731	247,731	264,005	264,005	264,005
11	Tort Immunity	82,572	82,572	88,019	88,019	88,019
12	Fire Prevention & Safety	29,176	29,176	29,176	29,176	23,687
13	Leasing Levy	0	0	0	0	0
14	Special Education	485,731	485,731	517,673	517,673	517,673
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	242,896	242,896	242,896	242,896	258,836
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	15,396,563	0	15,396,563	16,400,420	16,400,420
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

Print Date: 10/18/2023
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A	B	C	D	E	F	G	H	I	J	K	
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
1	2		3			4					
	Description (Enter Whole Dollars)		Account No			Tort Immunity ^a					
						71,814					
2	Cash Basis Fund Balance as of July 1, 2022					82,572					
4 RECEIPTS:						485,731					
5 Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80					411					
6 Earnings on Investments	10, 20, 40, 50 or 50-1500, 80					17,170					
7 Drivers' Education Fees	10-1970					75,435					
8 School Facility Occupation Tax Proceeds	30 or 60-1983					10 or 20-3370					
9 Driver Education											
10 Other Receipts (Describe & Itemize)			0								
11 Sale of Bonds	10, 20, 40 or 50-7200					0					
12 Total Receipts			82,983			0					
13 DISBURSEMENTS:			485,731			0					
14 Instruction	10 or 50-1000					0					
15 Facilities Acquisition & Construction Services	20 or 60-2550					0					
16 Tort Immunity Services	80		87,919			0					
17 DEBT SERVICE	30-5200					0					
18 Debt Services - Interest on Long-Term Debt	30-5300					0					
19 Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5400					0					
20 Debt Services Other (Describe & Itemize)						0					
21 Total Debt Services						0					
22 Other Disbursements (Describe & Itemize)						0					
23 Total Disbursements			87,919			0					
24 Ending Cash Basis Fund Balance as of June 30, 2023			485,731			0					
25 Reserved Cash Balance			66,878			0					
26 Unreserved Cash Balance			714			0					
			730			0					
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
28	29		30			31					
	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?								
						If yes, list in the aggregate the following:					
31						Total Claims Payments:					
32						Total Reserve Remaining:					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35 Expenditures:											
36 Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37 Unemployment Insurance Act						0					
38 Insurance (Regular or Self-Insurance)						82,919					
39 Risk Management and Claims Service						0					
40 Judgments/ Settlements						2,000					
41 Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0					
42 Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0					
43 Legal Services						0					
44 Principal and Interest on Tort Bonds						0					
45 Other Explain on Itemization 44 tab						0					
46 Total						0					
47 G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK					
49 Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (#30) during the year.											
50 55 ILCS 5/1-1006.7											

CARES, CRRSSA, and ARP SCHEDULE - FY 2023

Please read schedule instructions before competing.

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023											
2	Please read schedule instructions before completing.											
3	SCHEDULE INSTRUCTIONS											
4	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?											
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Revenue Section A Description (Enter Whole Dollars) *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											Total
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21	Revenue Section B Description (Enter Whole Dollars) *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											Total
22												
23												
24												
25												
26												
27												
28												
29												
30												
31												
	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.											
	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.											

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

A	B	C	D	E	F	G	H	I	J	K	L
32 ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998					63,958					63,958
33 ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: SG, FS, AS, SW)	4998										0
Other CARES Act Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
35 Itemization tab											
Other CRRSA Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
Other ARP Revenue (not accounted for above) [Describe on Itemization tab]	4998										0
36 (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
37											
38 Total Revenue Section B		82,422	0			63,958	0	0			146,380
39											

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

40	41 Total Other Federal Revenue (Section A plus Section B)	4998	56,040	0	0	63,958	0	0	0	0	115,998
42 Total Other Federal Revenue from Revenue Tab	4998	56,040	0	0	0	63,958	0	0	0	0	115,998
43 Difference (must equal 0)		0	0	0	0	0	0	0	0	0	0
44 Error must be corrected before submitting to SBE		OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
45											
46	Part 2: CARES, CRRSA, and ARP EXPENDITURES										
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.										
48	Expenditure Section A:										
49	ESSER I EXPENDITURES (CARES)										
50	FUNCTION										
51	1. List the total expenditures for the Functions 1000 and 2000 below										
52	INSTRUCTION Total Expenditures	1000									
53	SUPPORT SERVICES Total Expenditures	2000									
54	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)										
55	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)										
56	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
58	Facilities Acquisition and Construction Services (Total)	2530									
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									
60	FOOD SERVICES (Total)	2560									
61											
62											
63											
64											
65											
66	Expenditure Section B:										
67	EXPERIMENTAL EXPENDITURES /CDDS/A										
68											

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

A DEPARTMENT/ENTITLED TERRITORY	B	C	D	E Employee Benefits	F Purchased Services	G Supplies & Materials	H Capital Outlay	I Other	J Non-Capitalized Equipment	K Termination Benefits	L Total Expenditures
69 FUNCTION											
70 1. List the total expenditures for the Functions 1000 and 2000 below	1000						207,616	22,773			230,389
72 INSTRUCTION Total Expenditures	2000										0
73 SUPPORT SERVICES Total Expenditures											
74 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
75 Facilities Acquisition and Construction Services (Total)	2530										0
77 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78 FOOD SERVICES (Total)	2560										0
79											
80 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81 TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000						207,616	22,773			230,389
82 TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										230,389
84 Expenditure Section C:											
85											
86 GEER I EXPENDITURES (CARES)											
87 FUNCTION											
88 1. List the total expenditures for the Functions 1000 and 2000 below	1000										
89 INSTRUCTION Total Expenditures	2000										0
90 SUPPORT SERVICES Total Expenditures											0
91 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92 Facilities Acquisition and Construction Services (Total)	2530										0
93 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94 FOOD SERVICES (Total)	2560										0
95 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96 TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97 TECHNOLOGY RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
99 Expenditure Section D:											
100 GEER II EXPENDITURES (CRRSA)											
101 FUNCTION											
102 1. List the total expenditures for the Functions 1000 and 2000 below	1000										
103 SUPPORT SERVICES Total Expenditures	2000										0
104 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
105 Facilities Acquisition and Construction Services (Total)	2530										0
106 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
107 FOOD SERVICES (Total)	2560										0
108 TOTAL INSTRUCTION Total Expenditures	1000										0

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

	A 2000	B 2000	C 2000	D 2000	E 2000	F 2000	G 2000	H 2000	I 2000	J 2000	K 2000	L 2000
109 SUPPORT SERVICES Total Expenditures												
110												
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
111												
112 Facilities Acquisition and Construction Services (Total)	2530											0
113 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
114 FOOD SERVICES (Total)	2550											0
115												
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above),												
116												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (TOTAL TECHNOLOGY included in all Expenditure Functions)												0
119												
Expenditure Section E:												
120												
121												
122 ESSER III EXPENDITURES (ARP)												
123												
124 FUNCTION												
125												
1. List the total expenditures for the Functions 1000 and 2000 below												
126 INSTRUCTION Total Expenditures	1000											
127 SUPPORT SERVICES Total Expenditures	2000											
128												
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
129												
130 Facilities Acquisition and Construction Services (Total)	2530											0
131 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
132 FOOD SERVICES (Total)	2560											0
133												
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above),												
134												
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (TOTAL TECHNOLOGY included in all Expenditure Functions)												0
135												
Expenditure Section F:												
136												
137												
138 CRRSA Child Nutrition (CRRSA)												
139												
140												
141												
142 FUNCTION												
143												
1. List the total expenditures for the Functions 1000 and 2000 below												
144 INSTRUCTION Total Expenditures	1000											0
145 SUPPORT SERVICES Total Expenditures	2000											0
146												
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
147												

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

	A	B	C	D	E	F	G	H	I	J	K	L
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)											0
156	Expenditure Section G:											
157												
158	ARP Child Nutrition (ARP)											
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										26,382
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560										26,382
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included In Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)											0
174	Expenditure Section H:											
175												
176	ARP IDEA (ARP)											
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										63,958
182												
183	2. List the specific expenditures in Functions: 2530, 2540 & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												

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

A	B	C	D	E	F	G	H	I	J	K	L
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
188 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 1000]	1000										0
189 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 2000]	2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Total TECHNOLOGY included in all Expenditure Functions]	2000										
191	Expenditure Section I:										
193											
194 ARP Homeless I (ARP)											
195											
196 FUNCTION											
197 1. List the total expenditures for the Functions 1000 and 2000 below											
198 INSTRUCTION Total Expenditures	1000										
199 SUPPORT SERVICES Total Expenditures	2000										
200											
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
201 202 Facilities Acquisition and Construction Services (Total)	2530										0
203 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204 FOOD SERVICES (Total)	2560										0
205											
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
206 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 1000]	1000										
207 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 2000]	2000										
208 INSTRUCTION Total Expenditures	2000										
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Total TECHNOLOGY included in all Expenditure Functions]	2000										
209	Expenditure Section J:										
210 CUREES (Coronavirus State and Local Fiscal Recovery Funds)											
211											
212											
213											
214 FUNCTION											
215 1. List the total expenditures for the Functions 1000 and 2000 below											
216 INSTRUCTION Total Expenditures	1000										0
217 SUPPORT SERVICES Total Expenditures	2000										0
218											
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
219 220 Facilities Acquisition and Construction Services (Total)	2530										0
221 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222 FOOD SERVICES (Total)	2560										0
223											
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
224 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT [Included in Function 1000]	1000										0
225											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
226	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										0
227	Expenditure Section K:											
228	1. List the total expenditures for the Functions 1000 and 2000 below	1000	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
229	Other CARES Act Expenditures (not accounted for above)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total	Expenditures
230	234 INSTRUCTION Total Expenditures	1000									0	0
231	235 SUPPORT SERVICES Total Expenditures	2000									0	0
232	FUNCTION											
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	2530									0	0
234	238 Facilities Acquisition and Construction Services (Total)	2540									0	0
235	239 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560									0	0
236	240 FOOD SERVICES (Total)											
237	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000									0	0
238	242 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT T (Included in Function 1000)	2000									0	0
239	243 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT T (Included in Function 2000)											
240	244 INSTRUCTION Total Expenditures	1000									0	0
241	245 SUPPORT SERVICES Total Expenditures	2000									0	0
242	FUNCTION											
243	1. List the total expenditures for the Functions 1000 and 2000 below	1000	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
244	Expenditure Section L:		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total	Expenditures
245	Other CRRSA Expenditures (not accounted for above)											
246	247 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT T (Included in Function 1000)	2000									0	0
247	248 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT T (Included in Function 2000)											
248	FUNCTION											
249	251 1. List the total expenditures for the Functions 1000 and 2000 below	1000									0	0
250	252 INSTRUCTION Total Expenditures	2000									0	0
251	253 SUPPORT SERVICES Total Expenditures											
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above).	2530									0	0
253	256 Facilities Acquisition and Construction Services (Total)	2540									0	0
254	257 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2560									0	0
255	258 FOOD SERVICES (Total)											
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	1000									0	0
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000									0	0
258	260 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											
259	FUNCTION											
260	261 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000									0	0
261	262 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										0	0
262	Expenditure Section M:											
263	FUNCTION											
264	265 TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000									0	0
265	266 TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)										0	0

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)											
266												
267												
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										
271	SUPPORT SERVICES Total Expenditures	2000										
272	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
273												
274	Facilities Acquisition and Construction Services (Total)	2530										
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
276	FOOD SERVICES (Total)	2560										
277	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										
280	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
281												
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
285												
286												
287	FUNCTION											
288	INSTRUCTION	15,627	500	0	0	211,975	70,811	0	0	0	298,913	
289	SUPPORT SERVICES	0	0	0	0	26,382	63,958	0	0	0	90,340	
290	Facilities Acquisition and Construction Services (Total)	0	0	0	0	0	0	0	0	0	0	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	0	0	0	0	0	0	0	0	0	0	
292	FOOD SERVICES (Total)	0	0	0	0	26,382	0	0	0	0	26,382	
293	TOTAL EXPENDITURES											
294	Expenditure Section O:											
295	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
296												
297												
298												
299												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	207,616	22,773						230,369	

1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	A	B	C	D	E	F	G	H	I	J	K	L
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023	
3	Works of Art & Historical Treasures	210				0			Less: Depreciation Deletions July 1, 2022 thru June 30, 2023		0	
4	Land	220	434,584								434,584	
5	Non-Depreciable Land	221									0	
6	Depreciable Land	222									0	
7	Buildings	230										
8	Permanent Buildings	231	13,971,821	77,270		14,049,091	50	6,733,690	183,193	6,916,883	7,132,208	
9	Temporary Buildings	232				0	20			0	0	
10	Improvements Other than Buildings (Infrastructure)	240	26,070,395	52,418		26,122,813	20	12,177,614	1,264,126	13,441,740	12,681,073	
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,650,334	245,138		2,258,584	10	1,538,589	218,685	1,120,386	1,138,198	
13	5 Yr Schedule	252	75,089	104,016		179,105	5	56,145	21,469	77,614	101,491	
14	3 Yr Schedule	253				0	3			0	0	
15	Construction in Progress	260	156,035	1,540,108		1,696,143					1,696,143	
16	Total Capital Assets	200	43,358,258	2,018,950		636,888	44,740,320	20,506,038	1,687,473	21,556,623	23,183,697	
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								1,687,473			

A	B	C	D	E	F	G
ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						H
<i>This schedule is completed for school districts only.</i>						
Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
OPERATING EXPENSE PER PUPIL						
EXPENDITURES:						
ED	Expenditures 16-24, L116	Total Expenditures	\$	16,675,829		
O&M	Expenditures 16-24, L155	Total Expenditures		1,201,728		
DS	Expenditures 16-24, L178	Total Expenditures		1,485,030		
TR	Expenditures 16-24, L214	Total Expenditures		1,094,153		
MR/SS	Expenditures 16-24, L292	Total Expenditures		453,160		
TORT	Expenditures 16-24, L422	Total Expenditures		87,919		
		Total Expenditures	\$	20,997,819		
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0		
TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0		
TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0		
TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0		
TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0		
TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0		
TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0		
TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0		
TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0		
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	3499 Adult Ed - Other (Describe & Itemize)		0		
O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0		
ORM-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0		
O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0		
ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0		
ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		34,014		
ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0		
ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		591,519		
ED	Expenditures 16-24, L23, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
ED	Expenditures 16-24, L24, Col K	1913 Special Education Programs Pre-K - Tuition		0		
ED	Expenditures 16-24, L25, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
ED	Expenditures 16-24, L26, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
ED	Expenditures 16-24, L27, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
ED	Expenditures 16-24, L28, Col K	1917 CTE Programs - Private Tuition		0		
ED	Expenditures 16-24, L29, Col K	1918 Interscholastic Programs - Private Tuition		0		
ED	Expenditures 16-24, L30, Col K	1919 Summer School Programs - Private Tuition		0		
ED	Expenditures 16-24, L31, Col K	1920 Gifted Programs - Private Tuition		0		
ED	Expenditures 16-24, L32, Col K	1921 Bilingual Programs - Private Tuition		0		
ED	Expenditures 16-24, L77, Col K - (G+I)	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0		
ED	Expenditures 16-24, L104, Col K	3000 Community Services		0		
ED	Expenditures 16-24, L116, Col G	4000 Total Payments to Other Govt Units		387,216		
ED	Expenditures 16-24, L116, Col I	- Capital Outlay		221,173		
O&M	Expenditures 16-24, L134, Col K - (G+I)	- Non-Capitalized Equipment		0		
O&M	Expenditures 16-24, L143, Col K	3000 Community Services		0		
O&M	Expenditures 16-24, L155, Col G	4000 Total Payments to Other Govt Units		153,652		
ORM	Expenditures 16-24, L155, Col I	- Capital Outlay		0		
DS	Expenditures 16-24, L164, Col K	- Non-Capitalized Equipment		0		
DS	Expenditures 16-24, L174, Col K	4000 Payments to Other Dist & Govt Units		0		
TR	Expenditures 16-24, L189, Col K - (G+I)	5300 Debt Service - Payments of Principal on Long-Term Debt		980,000		
TR	Expenditures 16-24, L200, Col K	3000 Community Services		0		
TR	Expenditures 16-24, L210, Col K	4000 Total Payments to Other Govt Units		0		
TR	Expenditures 16-24, L214, Col G	5300 Debt Service - Payments of Principal on Long-Term Debt		104,016		
TR	Expenditures 16-24, L214, Col I	- Capital Outlay		0		
TR	Expenditures 16-24, L220, Col K	- Non-Capitalized Equipment		0		
MR/SS	Expenditures 16-24, L222, Col K	1125 Pre-K Programs		0		
MR/SS	Expenditures 16-24, L224, Col K	1225 Special Education Programs - Pre-K		0		
MR/SS	Expenditures 16-24, L225, Col K	1275 Remedial and Supplemental Programs - Pre-K		0		
MR/SS	Expenditures 16-24, L228, Col K	1300 Adult/Continuing Education Programs		0		
MR/SS	Expenditures 16-24, L277, Col K	1600 Summer School Programs		501		
MR/SS	Expenditures 16-24, L282, Col K	3000 Community Services		0		
Tort	Expenditures 16-24, L318, Col K - (G+I)	4000 Total Payments to Other Govt Units		0		
Tort	Expenditures 16-24, L320, Col K - (G+I)	1125 Pre-K Programs		0		
Tort	Expenditures 16-24, L322, Col K - (G+I)	1225 Special Education Programs Pre-K		0		
Tort	Expenditures 16-24, L323, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0		
Tort	Expenditures 16-24, L326, Col K - (G+I)	1300 Adult/Continuing Education Programs		0		
Tort	Expenditures 16-24, L331, Col K	1600 Summer School Programs		0		
Tort	Expenditures 16-24, L332, Col K	1910 Pre-K Programs - Private Tuition		0		
Tort	Expenditures 16-24, L333, Col K	1911 Regular K-12 Programs - Private Tuition		0		
Tort	Expenditures 16-24, L334, Col K	1912 Special Education Programs K-12 - Private Tuition		0		
Tort	Expenditures 16-24, L335, Col K	1913 Special Education Programs Pre-K - Tuition		0		
Tort	Expenditures 16-24, L336, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0		
Tort	Expenditures 16-24, L337, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0		
Tort	Expenditures 16-24, L338, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0		
Tort	Expenditures 16-24, L339, Col K	1917 CTE Programs - Private Tuition		0		
Tort	Expenditures 16-24, L340, Col K	1918 Interscholastic Programs - Private Tuition		0		
Tort	Expenditures 16-24, L341, Col K	1919 Summer School Programs - Private Tuition		0		
Tort	Expenditures 16-24, L342, Col K	1920 Gifted Programs - Private Tuition		0		
Tort	Expenditures 16-24, L343, Col K	1921 Bilingual Programs - Private Tuition		0		
Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progms - Private Tuition		0		

A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE				Amount
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services			0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units			0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay			0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment			0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$		2,472,091
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			18,525,728
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			1,300.43
99				Estimated OEPP (Line 97 divided by Line 98)	\$		14,245.85
TUU							

A	B	C	D	E	F	G
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
4	Fund	Sheet_Row	ACCOUNT NO - TITLE			Amount
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104 TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105 TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106 TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0		
107 TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108 TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109 TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110 TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111 TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112 TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113 TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114 ED	Revenues 10-15, L75, Col C	1600 Total Food Service		600,853		
115 ED&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		159,140		
116 ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		107,642		
117 ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118 ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119 ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120 ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		252		
121 ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		0		
122 ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		292,172		
123 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124 ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		72,056		
125 ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		297,933		
126 ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		42,463		
127 ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0		
128 ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		718		
129 ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative		0		
130 ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education		75,435		
131 ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		307,279		
132 ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133 ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134 ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135 ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136 ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139 ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140 O&M	Revenues 10-15, L169, Col C	3925 School Infrastructure - Maintenance Projects		0		
141 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C,G,J	3999 Other Restricted Revenue from State Sources		51,291		
142 ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0		
143 ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144 ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		233,435		
145 ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		90,508		
146 ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		9,968		
147 ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		200,971		
148 ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		0		
149 ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150 ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0 #		
151 ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0 #		
152 ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins		0		
177 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0		
178 ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0		
179 ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180 ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0 #		
181 ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182 ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183 ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184 ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		27,452		
185 ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0		
186 ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0		
187 ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0		
188 ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
189 ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		35,686 #		
190 ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		15,973		
191 ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		119,998		
	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
192				0		
193 ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		482,418		
194 ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		19		
195						
196		Total Deductions for PCTC Computation Line 10 through Line 193	\$	3,223,662		
197		Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		15,302,066		
198		Total Depreciation Allowance (from page 36, Line 18, Col I)		1,587,473		
199		Total Allowance for PCTC Computation (Line 196 plus Line 197)		16,989,539		
200		9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,300,43		
201		Total Estimated PCTC (Line 198 divided by Line 199) *	\$	13,064,55 #		
202						
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation web page.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.					

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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



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.

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
ESTIMATED INDIRECT COST RATE DATA							
SECTION I							
Financial Data To Assist Indirect Cost Rate Determination							
4 <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
5	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80-2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E,F, L65)</i> *Only include food costs.	233,435					
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).	48,068					
12	Internal Services (10, 50, and 80-2570)						
13	Staff Services (10, 50, and 80-2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
SECTION II							
16 Estimated Indirect Cost Rate for Federal Programs							
17	Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	Unrestricted Program	
18	1000	11,535,810				11,535,810	
19	Instruction						
20	Support Services:						
21	Pupil	1,404,474				1,404,474	
22	Instructional Staff	417,177				417,177	
23	General Admin.	520,896				520,896	
24	School Admin	340,406				340,406	
25	Business:						
26	Direction of Business Spt. Sv.	112,391	0			112,391	0
27	Fiscal Services	125,075	0			125,075	0
28	Oper. & Maint. plant Services	1,648,517				1,648,517	0
29	Pupil Transportation	1,021,759				1,021,759	
30	Food Services	535,368				535,368	
31	Internal Services	0	0	0	0	0	0
32	Central:						
33	Direction of Central Spt. Sv.	0				0	0
34	Plan., Rsrch, Dvp, Eval. Sv.	0				0	0
35	Information Services	15,003				15,003	
36	Staff Services	0	0	0	0	0	0
37	Data Processing Services	659,816	0			659,816	0
38	Other:	2900				36,611	
39	Community Services	3,000	0			0	0
40	Contracts Paid In CV over the allowed amount for ICR calculation (from page 40)		(1,216,059)			(1,216,059)	
41	Total	897,282	16,259,962			2,545,799	
42	Restricted Rate						
43	Total Indirect Costs:			897,282		Total Unrestricted Rate	2,545,799
44	Total Direct Costs:			16,259,962		Total Direct Costs:	14,611,445
45	= 5.52%					= 17.42%	
46							

A	B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING					
School Code, Section 171.1 (Public Act 97-0337)					
Fiscal Year Ending June 30, 2023					
5 Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
53-090-3080-16_AFR22 Washington CHSD 308					
7	8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	9	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)	
11	Curriculum Planning				
12	Custodial Services				
13	Educational Shared Programs				
14	Employee Benefits				
15	Energy Purchasing				
16	Food Services				
17	Grant Writing				
18	Grounds Maintenance Services				
19	Insurance				
20	Investment Pools				
21	Legal Services				
22	Maintenance Services				
23	Personnel Recruitment				
24	Professional Development				
25	Shared Personnel				
26	Special Education Cooperatives				
27	STEM (science, technology, engineering and math) Program Offerings	X	X	X	Tazewell-Mason Counties Spec. Ed Assoc., Washington District #50
28	Supply & Equipment Purchasing				
29	Technology Services				
30	Transportation				
31	Vocational Education Cooperatives				
32	All Other Joint/Cooperative Agreements				
33	Other				
34	34 Additional space for Column D: Barriers to Implementation:				
35	35				
36	36				
37	37				
38	38				
40	40 Additional space for Column E - Name of EA				
41	41				
42	42				
43	43				

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

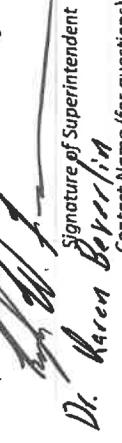
LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name:
 Washington CHSD 308
 RCDT Number:
 53090308016

Description	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024				
	(10) Funct. No.	(20) Educational Fund	(80) Operations & Maintenance Fund	*	(10) Total Fund	(20) Educational Fund	(80) Operations & Maintenance Fund	Total
1. Executive Administration Services	2320	344,538	0	0	344,538	367,993	367,993	367,993
2. Special Area Administration Services	2330	0	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0	0
4. Direction of Business Support Services	2510	111,251	0	0	111,251	110,830	110,830	110,830
5. Internal Services	2570	0	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0	0	0	0	0
8. Totals		455,789	0	0	455,789	478,823	0	0
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)							5%	5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.


D. Karen Beeler, J.D.
 Signature of Superintendent
 Contact Name (for questions)

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

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

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

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

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

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

Type Below.

Page 5, line 12, acct 190 - Other Current Assets

\$ 1,172,714 Cash related to self-insured medical account - described further in Note 6 to the financial statement

Page 8, line 80, Other Changes in Fund Balances

\$ (569,045) change in self-insured medical account balance

Page 11, line 74, acct 1690 - Other Food Service

\$ 2,500	Pepsi and student lunches
935	Food service provided for meetings and events
<u>\$ 3,435</u>	

Page 11, line 94, acct 1890 - Other

\$ 252 Reimbursements for lost textbooks or Chromebooks

Page 12, line 108, acct 1993 - Other Local Fees

\$ 48,434	AP testing revenue
22,422	Dual credit revenue
1,200	Work based learning revenue
<u>\$ 72,056</u>	

Page 12, line 109, acct 1999 - Other Local Revenues

\$ 9,830	E-Rate for category I services
624	Other reimbursements
2,275	Print shop revenue
<u>\$ 12,729</u>	(Ed Fund)
\$ 536	Other reimbursements (O&M Fund)

Page 13, line 170, acct 3999 - Other Restricted Revenue from State Sources

\$ 1,291	Library grant (Ed Fund)
\$ 50,000	Maintenance Grant (O&M Fund)

Page 15, line 269, acct 4998 - Other Restricted Revenue from Federal Sources

\$ 56,040	ESSER III Grant (Ed Fund)
\$ 63,958	ARP-IDEA Grant (Transportation Fund)

Page 17, line 75, acct 2900 - Other Support Services

\$ 1,895	Speech Team
8,382	School newspaper
1,074	Medical Fees
<u>\$ 11,351</u>	Purchased Services
\$ 2,012	Scholastic Bowl
1,512	ID Cards
20,236	Graduation services
1,500	National Honor Society
<u>\$ 25,260</u>	Supplies and Materials

Page 19, line 175, acct 5400 - Debt Services-Other Objects

\$ 2,500 Debt Payment Fees

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION						
Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)						
1	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
2	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
3						
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	17,802,606	2,473,387	1,058,459	259,440	21,593,892
9	Direct Expenditures	16,675,829	1,201,728	1,094,153		18,971,710
10	Difference	1,126,777	1,271,659	(35,694)	259,440	2,622,182
11	Fund Balance - June 30, 2023	6,388,695	7,885,848	708,573	1,340,537	16,323,653
12						
13						Balanced - no deficit reduction plan is required.
14						
15						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes its 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 which benefit the students of the District, including any joint agreements which 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 has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized 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. District resources are allocated to 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 fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. 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. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

2. Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent or custodian for individuals, private organizations, other governments or other funds.

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust 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 balance sheets. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the land, buildings, and equipment and long-term liabilities associated with a fund are determined by its measurement focus. Fixed 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, not 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.

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

Basis of accounting refers to when revenue received and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting, as prescribed or permitted by the Illinois State Board of Education. 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 a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

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 the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 12, 2022 and was not amended.

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

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
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 by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed Assets

General fixed assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Significant donated general fixed assets are valued at their estimated fair value on the date donated. Donated fixed assets are not recorded in the fund financial statements on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,687,473 for the year ended June 30, 2023. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2021 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2023 was passed December 13, 2021. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

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:

	2021	2022
Assessed Valuation	<u>\$ 516,468,075</u>	<u>\$ 538,345,294</u>
Education	1.90311	1.94198
Operations and Maintenance	0.41456	0.42303
Bond and Interest	0.29042	0.29627
Transportation	0.13191	0.13460
Municipal Retirement	0.03581	0.03654
Social Security	0.04712	0.04808
Working Cash	0.04806	0.04904
Tort Immunity	0.01602	0.01635
Fire Prevention and Safety	0.00566	0.00440
Special Education	<u>0.09423</u>	<u>0.09616</u>
	<u>2.98690</u>	<u>3.04645</u>

NOTE 2. CASH AND INVESTMENTS

The District's cash and investments at June 30, 2023 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as "cash" or "investments". Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 8,212,395
Investments	8,057,279
Other current assets	1,172,714
Student Activity Fund Cash and Investments	<u>415,823</u>
	<u>\$ 17,858,211</u>

Cash and investments at June 30, 2023, are comprised of the following:

Deposits held at local financial institutions	\$ 14,346,712
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,829,529
The Illinois School District Liquid Asset Fund Plus	<u>1,681,970</u>
	<u>\$ 17,858,211</u>

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2023, none of the District's bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	\$ <u>1,681,970</u>	<u>\$ 1,681,970</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAPP. ISDLAPP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor's has assigned its "AAAm" rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District's investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Buildings - permanent	13,971,821	77,270	-	14,049,091
Improvements other than buildings	26,070,395	52,418	-	26,122,813
Capitalized equipment - 10 years	2,650,334	245,138	636,888	2,258,584
Capitalized equipment - 5 years	75,089	104,016	-	179,105
Construction in progress	156,035	1,540,108	-	1,696,143
	<hr/> <u>43,358,258</u>	<hr/> <u>2,018,950</u>	<hr/> <u>636,888</u>	<hr/> <u>44,740,320</u>
Accumulated depreciation	<hr/> <u>20,506,038</u>	<hr/> <u>1,687,473</u>	<hr/> <u>636,888</u>	<hr/> <u>21,556,623</u>
Fixed assets (net of accumulated depreciation)	<hr/> <u>\$ 22,852,220</u>	<hr/> <u>\$ 331,477</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ 23,183,697</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,885,000 as of June 30, 2023.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The bonds are due in annual installments of \$725,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$7,115,000 as of June 30, 2023.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$10,000 of the 2013 bonds considered defeased are still outstanding. The escrow account balance is \$10,109 as of June 30, 2023.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,695,000 as of June 30, 2023. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2023. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$895,000 of the 2013 and 2021 bonds considered defeased are still outstanding. The escrow account balance is \$885,373 as of June 30, 2023.

A summary of changes in general long-term debt follows:

	Balance July 1, 2022	Issuances	Payments	Balance June 30, 2023
General Obligation Bonds -				
2013 Working Cash and Refunding Bonds	\$ 3,125,000	\$ -	\$ 240,000	\$ 2,885,000
2016 Refunding Bonds	7,800,000	-	685,000	7,115,000
2021 Refunding Bonds	3,750,000	-	55,000	3,695,000
2022 Working Cash and Refunding Bonds	<u>3,200,000</u>	<u>-</u>	<u>-</u>	<u>3,200,000</u>
	<u>\$ 17,875,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 16,895,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due			Total
	Principal	Interest		
2024	\$ 1,105,000	\$ 474,138		\$ 1,579,138
2025	1,170,000	444,946		1,614,946
2026	1,215,000	417,224		1,632,224
2027	1,285,000	387,592		1,672,592
2028	1,340,000	355,879		1,695,879
2029	1,415,000	322,307		1,737,307
2030	1,470,000	286,980		1,756,980
2031	1,545,000	249,789		1,794,789
2032	495,000	224,083		719,083
2033	505,000	211,500		716,500
2034	520,000	199,302		719,302
2035	530,000	186,807		716,807
2036	545,000	174,014		719,014
2037	555,000	160,925		715,925
2038	580,000	138,660		718,660
2039	610,000	106,725		716,725
2040	640,000	76,050		716,050
2041	670,000	46,575		716,575
2042	700,000	15,750		715,750
	<u>\$ 16,895,000</u>	<u>\$ 4,479,246</u>		<u>\$ 21,374,246</u>

The District generally uses the debt service fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2023, the statutory limit for the District provided a legal debt margin as follows:

2022 assessed valuation	<u>\$ 538,345,294</u>
Legal debt margin (6.9% of assessed valuation)	<u>\$ 37,145,825</u>
Less current outstanding debt	<u>(16,895,000)</u>
Legal debt margin remaining	<u>\$ 20,250,825</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

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. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was not expended prior to June 30, 2023. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$197,397 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,172,714, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$2,002 is included as reserved fund balance in the Agency 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 (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.

The District has committed \$3,043,967 contractually for HVAC projects as of June 30, 2023. Furthermore, by action of the Board of Education, the District has committed an additional \$2,546,159 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$905,615. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2023, \$22,744 of this incentive was due to teachers who declared for retirement prior to June 30, 2023. These amounts are included in the financial statements as unreserved in the Educational Fund.

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 or 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. The District did not have any assigned fund balance at June 30, 2023.

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 general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory 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.

G. Reconciliation of Fund Balance Reporting

The first three 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 preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,785,934	\$ 928,359	\$ 4,090,225	\$ 1,785,934	\$ 5,018,584
Operations and Maintenance	7,885,848	-	-	50,000	7,835,848
Debt Service	96,026	-	-	-	96,026
Transportation	708,573	-	-	-	708,573
Municipal Retirement	186,857	-	-	-	186,857
Capital Projects	516,514	-	-	-	516,514
Working Cash	1,340,537	-	-	-	1,340,537
Tort	66,878	-	-	-	66,878
Fire Prevention and Safety	250,458	-	-	-	250,458
Agency Funds	2,002	-	-	2,002	-
	<u>\$ 12,839,627</u>	<u>\$ 928,359</u>	<u>\$ 4,090,225</u>	<u>\$ 1,837,936</u>	<u>\$ 16,020,275</u>

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 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2023, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,745,442 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2023 and 2022 totaled \$2,225,083 and \$1,321,527, respectively. The unexpended balance of the account, totaling \$1,172,714, is included as part of other current assets in the Educational Fund at June 30, 2023. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2023, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

During the year ended June 30, 2023, the Board of Education of the District approved a \$2,113,000 abatement and transfer from the Working Cash Fund to the Capital Projects Fund. As of June 30, 2023 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2023.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2023 was \$226,123. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active 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 <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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.

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 employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$743,763 on behalf of employees during the year ended June 30, 2023.

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 \$4,645,034 in pension contributions from the state of Illinois.

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 \$53,789.

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 \$99,027 were paid from federal and special trust funds that required District contributions of \$10,388.

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.

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular (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 multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. 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.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members (including the District) 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 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 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 lesser 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: retirees and beneficiaries currently receiving benefits (63); inactive plan members entitled to but not yet receiving benefits (40); active plan members (59); total members (162).

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 year 2022 was 8.89% and for calendar year 2023 it is 7.51%. For the fiscal year ended June 30, 2023, the District contributed \$161,946 to the plan. 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 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment 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 contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2023 and for the District to contribute an amount equal to .67 percent of salary of each active participant. 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 employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2023, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,223,851) as on behalf OPEB contributions from the State of Illinois.

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2023, the District paid \$63,136, on the cash basis, to the THIS Fund related to this contribution requirement.

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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participate and receive benefits under this plan. 121 active employees participate in the District's health plan with 27 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District 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. During the year ended June 30, 2023 the premiums ranged from \$850 per month for individual coverage to \$1,875 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

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

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS
 JUNE 30, 2023

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	\$ 2,002	\$ 2,002
Total assets	<u>\$ 2,002</u>	<u>\$ 2,002</u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>2,002</u>	<u>2,002</u>
Total liabilities and fund balances	<u>\$ 2,002</u>	<u>\$ 2,002</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Advocate for Awareness	\$ 404	\$ 419	\$ 441	\$ 382
After Prom	5,985	-	-	5,985
Art Club	2,491	3,960	4,025	2,426
Athletics General	7,777	79,524	69,924	17,377
Auto	242	-	-	242
Baseball Fund	8,586	16,843	8,637	16,792
Basketball - Boys	9,851	5,370	11,117	4,104
Bass Fishing	2,702	500	-	3,202
Bloom	3,483	2,221	1,293	4,411
Book Club	3,329	3,849	4,432	2,746
Boys BKB Tournament	(130)	130	-	-
Boys Track	5,134	1,730	2,170	4,694
Broadway Musical	(75)	17,118	9,664	7,379
Cheerleaders	5,387	18,050	20,437	3,000
Chess	833	701	746	788
Chorus	4,972	9,320	7,359	6,933
Counseling	1,649	-	182	1,467
CPR Health Fund	1,677	875	870	1,682
Cross Country	1,211	4,236	2,323	3,124
Drama	6,101	10,848	8,859	8,090
Driving Skills for Life	1,635	446	-	2,081
Engineering Technology	130	18	-	148
Fellowship of Christian Athletes	61	874	840	95
Fitness Club	7,186	2,004	832	8,358
Former Class Funds	7,165	2,861	3,361	6,665
French Club	1,692	-	-	1,692
Freshmen Class	998	3,080	2,098	1,980
Game Club	1,088	2,020	973	2,135
Gay Straight Alliance	196	250	325	121
General Account	356	53,837	53,933	260
Girl's Basketball	2,451	11,180	8,924	4,707
Girls Track	(58)	58	-	-
Global Affairs	267	-	-	267
Golf	9,595	9,852	7,140	12,307
Impact	5,180	-	-	5,180
Inter Rel Coop	5,513	-	1,510	4,003
Interest - ISDLAF	23,536	1,787	-	25,323
Interest - NOW Account	16,323	348	-	16,671
International Club	1,197	-	367	830

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Intramural Account	\$ 971	\$ 2,608	\$ 1,886	\$ 1,693
JFL Football	3,783	1,000	-	4,783
Journalism	69	169	-	238
Junior Class	5,570	54,056	47,986	11,640
Lacrosse-Boys	9,223	23,468	23,561	9,130
Lacrosse-Girls	6,455	10,640	5,531	11,564
Leadership and Community	1,861	2,138	1,832	2,167
Leadership Challenge	218	-	-	218
Life Skills Class	94	-	-	94
Lift A Thon	4,109	-	4,109	-
Mathletes	313	189	242	260
Mini Bakery	235	-	-	235
National Honor Society	7,771	3,050	2,830	7,991
Operation Snowball	2,887	2,716	3,069	2,534
Panther Embroidery Shop	177	21	-	198
Panther Perk	2,056	2,308	2,310	2,054
Pantherettes	4,605	40,014	37,097	7,522
Pep Club	1,155	1,303	928	1,530
Pepsi & 7Up Marketing	5,864	77,668	77,425	6,107
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,617	1,617	-
Preschool (FCS)	423	7,143	4,846	2,720
Readapalooza	440	35	327	148
Renaissance Fair	217	1,165	838	544
Robotics	11,106	27,763	27,416	11,453
Rotary Club Relief	829	-	-	829
Scholastic Bowl	730	-	-	730
Science Club	827	3,806	3,843	790
Senior Class	2,861	5,870	8,127	604
Soccer Boys	6,024	68,614	56,074	18,564
Soccer Girls	1,431	10,802	4,570	7,663
Softball Fund	10,352	13,208	16,657	6,903
Sophomores	709	2,185	1,027	1,867
Spanish Club	1,396	199	-	1,595
Special Ed Co-op	12,558	520	1,415	11,663
Special Events - Athletics	9,753	14,273	20,469	3,557
Speech	556	3,207	3,298	465
State Football playoff	4,429	6,347	7,941	2,835
Student Council	8,291	8,334	5,930	10,695

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Swim Team	\$ 724	\$ 1,429	\$ 2,047	\$ 106
Tennis - Boys	6,822	5,293	4,038	8,077
Tennis - Girls	9,311	7,010	3,543	12,778
Trap Shooting Club	2,039	146	2,185	-
Volleyball	6,300	19,766	26,398	(332)
Washington Twp Special Ed	55	-	-	55
WCHS Ag Club	509	-	161	348
WCHS Hardship	11,653	3,171	4,709	10,115
Welding Club	3,504	4,017	2,795	4,726
Wrestling	7,942	12,169	16,900	3,211
Yearbook	7,155	34,440	21,234	20,361
Scholarships				
General	1,549	-	-	1,549
Cody Carlin Memorial	5,000	5,000	5,000	5,000
Dalfonso Family Scholarship	750	1,750	2,500	-
Erick Norlin Fund	4,000	4,000	4,000	4,000
Floyd O'Reed Memorial	2,000	2,000	2,000	2,000
Hunkler Stagen Scholarship	-	3,000	6,000	(3,000)
Impact Scholarship	1,000	-	-	1,000
James Ashbrook Memorial	2,000	-	2,000	-
Key Club Fund	220	2,186	2,300	106
Marilyn Drake Scholarship	750	-	750	-
Mike Sluder Fund	143	-	-	143
Orange and Black	250	-	250	-
Senior Class Scholarship	-	500	500	-
Stephen F Mason Fund	700	-	350	350
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	3,000	3,000	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 364,844	\$ 770,122	\$ 719,143	\$ 415,823

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
 CONSOLIDATED YEAR-END FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 38,014	\$ -	\$ 38,014
586-18-0406	School Breakfast Program	-	25,940	-	25,940
586-18-0407	National School Lunch Program	-	207,495	-	207,495
586-18-0517	Career and Technical Ed Improvement	42,463	-	-	42,463
586-18-2330	Non-Cash Commodity Value	-	48,068	-	48,068
586-43-2483	Federal Programs: Digital Equity Formula	-	230,389	-	230,389
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	63,958	-	63,958
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	68,266	-	68,266
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	22,261	-	22,261
586-62-1588	Title IVA Student Support and Academic Enrichment	-	9,968	-	9,968
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	-	68,524	-	68,524
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through Other grant programs and activities	-	202,206	-	202,206
	All other costs not allocated	-	-	25,569	25,569
		-	-	25,684,960	25,684,960
Totals		\$ 42,463	\$ 985,089	\$ 25,710,529	\$ 26,738,081