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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 \(Part 100\)](#)

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



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Independent Auditor's Report on Financial Statements and Supplementary Information

Board of Education
Urbana School District No. 116
Urbana, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying regulatory basis financial statements and related notes of Urbana School District No. 116 (District), as of and for the year ended June 30, 2023, as listed in the table of contents, pages 5 through 24.

We have also audited the combined financial statements of Urbana School District No. 116 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise a portion of the District's basic financial statements required by accounting principles generally accepted in the United States of America. These combined financial statements are not presented as part of this Annual Financial Report form; however, these combined financial statements should be read in conjunction with this report.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the regulatory basis financial statements referred to above present fairly, in all material respects, the assets and liabilities of the funds and account groups of Urbana School District No. 116 as of June 30, 2023, and the revenue received and expenditures disbursed of its funds for the year then ended, on the basis of accounting described in the notes to these financial statements.

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 the report, the accompanying regulatory basis 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 Urbana School District No. 116 as of June 30, 2023 or results of its operations for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 audits. 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 the notes to these financial statements, the District prepared these financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities and accountable Illinois public school districts.

The effects on the financial statements of the variances between the regulatory basis of accounting described in the notes to these financial statements and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these regulatory basis financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America; this includes 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 opinions. 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 GAAS 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 GAAS 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statements. The accompanying financial information, listed as Supplementary Schedules and Statistical Section, pages 25, 26 and 28 through 35 in the table of contents, are presented for purposes of additional analysis and are not a required part of the regulatory basis financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory basis financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory basis financial statements or to the regulatory basis 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 regulatory basis financial statements as a whole on the basis of accounting described in Note 1.

The accompanying financial information on pages 27 and 36 through 47 listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic 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 also have issued our report dated October ____, 2023, on our consideration of Urbana School District No. 116's internal control over financial reporting and on 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* in considering the District's internal control over financial reporting and compliance.

FORVIS,LLP

Decatur, Illinois
October 6, 2023

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Urbana School District No. 116 (District) is a community unit school district organized under the Illinois School Code for the purpose of providing a public education to the children of Urbana.

Reporting Entity

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in applicable Governmental Accounting Standards Board Statements have been considered and there are no agencies or entities which should be combined with the District.

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 by a separate set of self-balancing accounts that comprise its assets, liabilities and fund balance, revenue and expenditures. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. 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 various funds and account groups are combined and summarized as follows in these financial statements.

Governmental Fund Types

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 are accounted for through governmental funds. The measurement focus is based upon determination of financial position and changes in financial position rather than upon net income determination. The following are the District's governmental funds:

The General Fund, which consists of the General Educational Fund, Adult Education Fund, Operations and Maintenance Fund, Tort Fund, and Working Cash Fund, is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds. The Tort Fund accounts for financial resources to be used for tort immunity or tort judgment purposes. The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to other funds. The Education Fund includes all of the student

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

activity groups. These accounts are custodial in nature and do not involve the measurement results of operations. The financial statements reflect the amounts due to organizations equal to the assets owned.

Special Revenue Funds, which consist of the Transportation Fund and Illinois Municipal Retirement Fund, are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund, or Life Safety Fund) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds, which consist of the Life Safety, Capital Projects, Urbana Indoor Aquatic Center, School Facility Occupation Tax, and Facilities Sales Tax Project, are used to account for financial resources used for the acquisition or construction of major capital facilities.

The Debt Service Fund (Bond and Interest Fund) accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

General Fixed Assets and General Long-term Debt Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) 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 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.

The District does not maintain a formal capitalization policy, but does follow grant guidelines when applicable.

Governmental Funds – Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (receipts and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

Fund Balance (Net Position) Reporting

In accordance with Governmental 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 provisions prescribed by the Illinois State Board of Education followed by the District, only reports Reserved and Unreserved Fund Balances. The District did not adopt this provision of the Governmental Accounting Standards.

Basis of Accounting

The modified accrual basis of accounting is used by the Governmental Funds. Under the modified accrual basis of accounting, revenue is recognized when it is susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities.

Property taxes receivable which are expected to be collected within sixty days are considered available and are recognized as revenue. Corporate personal property replacement taxes are considered to be measurable when they have been collected by the state or other levying authority and are recognized as revenue at that time. Property taxes receivable have been reduced to the amount estimated to be collected, based on historical collection experience.

In determining when to recognize intergovernmental revenue from grants, the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District, therefore, revenue is recognized based upon the expenditures recognized. In the other, monies are virtually unrestricted as to the purpose of expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability.

The other major revenue that is determined to be susceptible of accrual is interest on investments.

Expenditures are generally recognized when the related liability is incurred, if measurable, except for principal and interest on general long-term debt, which is recognized when due. Also, vacation pay is recognized as an expenditure in the year in which it is earned. Sick pay does not vest and, therefore, is recognized as an expenditure only when used.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses and other changes in fund balance during the reporting period. Actual results could differ from those estimates.

Cash Deposits and Investments

Available cash of the individual funds is combined to form a pool of cash and temporary cash investments. Investments are stated at fair value. The District has established accounts with the Illinois Funds (IL) for investment of funds. IL was established to supplement and enhance the investment opportunities available to custodians of public agency funds throughout the State. The management, custodianship, and operation of the IL are under the supervision of the State, Office of the Treasurer. Realized and unrealized gains and losses are reflected in the statement of revenues, expenditures and changes in fund balances.

The District has adopted a formal written investment and cash management policy.

Budgets and Budgetary Accounting

Budgets for the governmental fund types were prepared using the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America. The budget, which was not amended, was passed on September 20, 2022.

For each fund, total fund expenditures may not legally exceed the budgeted expenditures. The budget lapses at the end of each fiscal year. The District does not utilize an encumbrance system.

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

- (1) Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
- (2) Public hearings are conducted at a public meeting to obtain taxpayer comments.
- (3) Prior to October 1, the budget is legally adopted through passage of a resolution.
- (4) The Board of Education is authorized to transfer up to 10% of the total budget between items within any fund.
- (5) Formal budgetary integration is employed as a management control device during the year.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

- (6) The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

Inventories

The District follows the consumption method of accounting for inventories. Inventories are carried at cost, as determined using the average costing method.

Deferred Revenue

Deferred revenue for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met consists of property taxes receivable and grant contract receivables from various state and federal agencies.

Totals Memorandum Only

The totals (memorandum only) column represents the aggregation (by addition) of the line item amounts reported for each fund type and account group. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as current expenditures in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. However, the District has not maintained historical cost basis records of its general fixed assets. Therefore, the amount that should be recorded in the General Fixed Assets Account Group is not known. The amount shown is the best estimate of the total fixed assets purchased by the District. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

Note 2: Deposits, Investments and Investment Income

Deposits

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The District's deposit policy for custodial credit risk requires deposits in excess of the federally insured amount to be secured by private insurance or collateralized to the extent of 100% as evidenced by an approved written agreement.

At June 30, 2023, none of the District's bank balances were exposed to custodial credit risk.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Investments

The District may invest in any type of security allowed by the Public Funds Investment Act of the State of Illinois. The District has chosen to limit its investments to bonds, notes, treasury bills, and other securities issued by the United States, as well as certificates of deposits and collateralized repurchase agreements. It may also invest to a limited extent in commercial paper.

At June 30, 2023, the District's investments were all in money market accounts or Illinois Funds.

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District's investments as of June 30, 2023 are held by the counterparties in the District's name.

Credit Risk

Credit risk is the risk that an insurer of an investment will not fulfill its obligations to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's deposits with financial institutions are not subject to credit risk rating. The Illinois Funds have been rated AAAM by Standard and Poor's. Credit risk exposure and investment guidelines are addressed in the District's investment policy.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amounts that can be invested in any one issuer. Deposits with financial institutions and investments in external investment pools are exempt from the 5% investment in any one issuer disclosure.

Summary of Carrying Values

The carrying values of deposits and investments are included in the combined balance sheet as follows:

Carrying value	
Deposits	\$ 36,139,648
Investments	<u>4,240</u>
	<u>\$ 36,143,888</u>
Included in the following combined balance sheet captions	
Cash	\$ 34,307,828
Student Activity Funds Cash	<u>1,836,060</u>
	<u>\$ 36,143,888</u>

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Investment Income

Investment income for the year ended June 30, 2023 consisted of:

Interest income	\$ <u>134,481</u>
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The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has money market accounts and Illinois Funds that are both valued using Level 2 inputs.

Note 3: Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2022 levy was passed by the Board on November 15, 2022, and attached as an enforceable lien on the property as of January 1. These taxes are payable in two installments on June 1 and September 1 of the following year. The District receives significant distributions of tax collections approximately one month after these due dates.

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

	Maximum Percent	Actual Percent	
	2022 Levy	2022 Levy	2021 Levy
Educational	As Needed	4.1369	4.1332
Tort Immunity	As Needed	.1550	.1178
Special Education	.8000	.1131	.1222
Operations and Maintenance	.7500	.6864	.6358
Bond and Interest	As Needed	.3508	.3885
Transportation	As Needed	.1960	.2076
Illinois Municipal Retirement	As Needed	.0771	.1178
Social Security	As Needed	.1550	.1276
Fire Prevention and Safety	.1000	.0500	.0520
Working Cash	.0500	<u>.0001</u>	<u>.0001</u>
		<u>5.9204</u>	<u>5.9026</u>

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

The District has previously received approximately \$6,510,000 in property tax revenue that was paid under appeal by another entity. The entire amount is being held in a money market account while the District awaits a final ruling on the appeal.

Note 4: Interfund Receivables and Payables

Interfund receivables and payables as of June 30, 2023, are summarized as follows:

<u>Fund Due To</u>	<u>Fund Due From</u>	<u>Amount</u>
Working Cash	Operations and Maintenance	\$ 1,300,000
Working Cash	Illinois Municipal Retirement	300,000
Working Cash	Tort	<u>1,000,000</u>
		<u>\$ 2,600,000</u>

There were net transfers to the Debt Service Fund from the School Facility Occupation Tax Fund (\$3,032,994) during the year ended June 30, 2023 for debt service payments. There was a transfer of interest from the Working Cash Fund and Debt Service Fund to the General Fund of \$15,186 and \$4,268, respectively. Finally, there was a transfer from the Education Fund to the Adult Education Fund (\$59,333).

Note 5: Special Tax Levies-Reserve Fund Balances

Proceeds from the special education tax levy and related disbursements have been included in the operations of the Educational Fund.

At June 30, 2023, the cumulative special education disbursements exceeded the related receipts, which resulted in no reservation.

Proceeds from the social security tax levy and related disbursements have been included in the operations of the Illinois Municipal Retirement Fund.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Note 6: Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 1,094,121	\$ -	\$ -	\$ 1,094,121
Buildings and improvements	138,017,426	8,751,179	-	146,768,605
Equipment	26,925,107	5,273,087	-	32,198,194
Transportation equipment	<u>204,884</u>	<u>-</u>	<u>-</u>	<u>204,884</u>
	<u>165,147,417</u>	<u>14,024,266</u>	<u>-</u>	<u>179,171,683</u>
Total	<u>\$ 166,241,538</u>	<u>\$ 14,024,266</u>	<u>\$ -</u>	<u>\$ 180,265,804</u>

Note 7: General Long-term Debt

The following is a summary of debt transactions of the District for the year ended June 30, 2023:

	General Obligation Bonds
Debt outstanding, July 1, 2022	\$ 34,773,000
New debt issued	—
Debt retired or paid	<u>(4,001,000)</u>
Debt outstanding, June 30, 2023	<u>\$ 30,772,000</u>

On December 14, 2010, the District issued \$10,085,000, \$585,000, \$585,000 and \$6,245,000 in Taxable General Obligation Bonds, Series 2010A, 2010B, 2010C and 2010D, with interest rates ranging from 1.75% to 6.60%. The bond proceeds were used to fund building improvements, additions and repairs. A balance of \$8,260,000 is outstanding at June 30, 2023, of which \$1,520,000 is due within the next year.

On September 20, 2017, the District issued \$9,055,000 in General Obligation Limited Tax School Bonds, Series 2017A and \$1,830,000 Taxable General Obligation Limited Tax School Bonds, Series 2017B with interest rates of 2.80% to 4.00%. The bond proceeds were used to fund the working cash fund. A balance of \$10,885,000 is outstanding at June 30, 2023, of which \$785,000 is due within the next year.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

On May 20, 2021, the District issued \$3,065,000 in General Obligation Limited Tax Bonds, Series 2021A with interest rates ranging from 0.35% to 0.45%. The bond proceeds were used to fund the working cash fund. A balance of \$965,000 is outstanding at June 30, 2023, of which all is due within the next year.

On May 20, 2021, the District issued \$8,845,000 in General Obligation Limited Tax Bonds, Series 2021B with an interest rate of 3.00%. The bond proceeds were used to fund the working cash fund and refund bonds. A balance of \$8,845,000 is outstanding at June 30, 2023, of which \$365,000 is due within the next year.

On May 20, 2021, the District issued \$3,065,000 in General Obligation Refunding Bonds (Alternative Revenue Source), Series 2021C with an interest rates of 0.983%. The bond proceeds were used to refund bonds. A balance of \$1,817,000 is outstanding at June 30, 2023, of which \$442,000 is due within the next year.

On May 20, 2021, the District refinanced the Series 2011 bonds and a portion of the Series 2012 bonds with the Series 2021B and 2021C bond issuances. The new bonds have interest rates ranging from 0.983% to 3.00%. Net proceeds of \$4,086,584 (after payment of \$146,612 in underwriting fees, insurance and other issuance costs) have been deposited in an irrevocable trust with an escrow agent. The escrow agent has purchased U.S. government securities, to provide for all future debt service on the \$4,030,000 advance refunded amount of the 2011 and 2012 Series bonds. As a result, the \$4,030,000 advance refunded amount of the 2011 and 2012 Series bonds is considered to be defeased and the liability for this portion of those bonds has been removed from the General Long-term Debt Account Group. The remaining balance of the refunded debt as of June 30, 2022 is \$3,635,000. The District advance refunded its 2011 and 2012 Series bonds to reduce its total debt service payments, which resulted in an economic gain (difference between the present values of debt service payments on the old and new debt) of \$192,184. If at any time the available proceeds of the government securities and deposits on demand in the escrow account are not sufficient to make any payment due to the holders of any of the prior bonds, the escrow agent shall notify the Treasurer and the Board and the District shall make available such funds to make up the anticipated deficit.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Interest rates for the outstanding bond issues range from .45% to 6.60%. As of June 30, 2023, the future debt service requirements for bonds are as follows:

	Bond Principal	Bond Interest	Total
2024	\$ 4,077,000	\$ 1,167,442	\$ 5,244,442
2025	4,187,000	1,024,111	5,211,111
2026	3,246,000	871,652	4,117,652
2027	3,392,000	715,238	4,107,238
2028	3,040,000	548,584	3,588,584
2029-2033	6,985,000	1,637,350	8,622,350
2034-2037	<u>5,845,000</u>	<u>326,475</u>	<u>6,171,475</u>
	<u>\$ 30,772,000</u>	<u>\$ 6,290,852</u>	<u>\$ 37,062,852</u>

The District has a legal debt margin of \$80,240,832 based on the 2022 assessed valuation of \$804,440,809.

Note 8: Retirement Commitments

The District provides pension benefits to its employees under two separate defined benefit plans as discussed below. Because the District does not report government-wide financial statements, it does not report pension obligations in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27 are not presented in the District’s financial statements. However, certain footnote disclosures required under GASB 68 are provided herein.

Illinois Municipal Retirement Fund

Plan Description

The District contributes to the IMRF Plan, an agent multiple-employer defined benefit pension plan covering substantially all employees. The IMRF Plan is administered by the Illinois Municipal Retirement Fund.

Urbana School District No. 116
Notes to Financial Statements
June 30, 2023

Benefits Provided

Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

The employees covered by the Plan at December 31, 2022 are:

Inactive employees or beneficiaries currently receiving benefits	368
Inactive employees entitled to but not yet receiving benefits	679
Active employees	<u>312</u>
	<u><u>1,359</u></u>

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual required contribution rate for calendar year 2022 was 10.36%. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

For the year ended December 31, 2022, employees contributed \$500,071 and the District contributed \$1,142,418 to the IMRF Plan. This amount is as an expenditure in the funds statements for the year ended June 30, 2023.

Teachers' Retirement System of the State of Illinois

Plan Description

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

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

TRS issues a publicly available financial report that can be obtained at <http://trsil.illinois.gov/pubs/cafr/fy2022>; by writing to TRS at 2815 West Washington Street, P.O. Box 19253, Springfield, Illinois 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

Tier II 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 last four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% 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 II annual increases will be the lesser of 3% 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. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issues 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% of the total actuarial liabilities of the System by the end of fiscal year 2045.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

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% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for the pension of the District employees. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, the State of Illinois contributions recognized by the employer were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$18,728,829 in pension contributions from the State of Illinois.

2.2 formula contributions. Employers contribute .58% 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 \$198,219.

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 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% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$2,139,238 were paid from federal and special trust funds that required employer contributions of \$224,406.

District Retirement Cost Contributions. Under GASB Statement No. 68, contributions that a District 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% 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 \$11,617 for employer contributions due on salary increases in excess of 6%, and no payments to TRS for sick leave days granted in the excess of the normal annual allotment.

For the year ended June 30, 2023, the District recognized total expenditures of \$1,565,043 in its funds statements for pension expenditures.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Note 9: Postemployment Benefit Plan

The District provides postemployment benefits other than pensions (OPEB) to its retirees under a defined benefit OPEB plan as discussed below. Because the District does not report government-wide financial statements, it does not report postemployment obligations in its basic financial statements, thus the recognition requirements for such amounts (assets, deferred outflows of resources, liabilities and deferred inflows of resources) under Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, do not apply to the District. However, certain footnote disclosures under GASB 75 are provided herein.

The Teacher Retirement Insurance Program of Illinois (TRIP or Plan) is a cost-sharing multiple-employer defined benefit postemployment healthcare plan that covers retired employees of participating school districts throughout the State of Illinois, excluding the Chicago Public School System. TRIP health coverage includes provisions for medical, prescription, and behavioral health benefits, but does not provide vision, dental, or life insurance benefits. Annuitants may participate in the State administered Preferred Provider Organization plan or choose from several managed care options. TRIP is administered in accordance with the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) which establishes the eligibility and benefit provisions of the plan.

Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions*, defines special funding situations as circumstances in which a nonemployer entity is legally responsible for providing financial support for OPEB (other postemployment benefits) of the employees of another entity by making contributions directly to an OPEB plan that is administered through a trust that meets the criteria set forth in GASB 75 and either (1) the amount of contributions or benefit payments for which the nonemployer entity legally is responsible is not dependent upon one or more events or circumstances unrelated to the OPEB or (2) the nonemployer entity is the only entity with a legal obligation to provide financial support directly to an OPEB plan that is used to provide OPEB to employees of another entity. The State of Illinois is considered a nonemployer contributing entity and the plan is deemed to have a special funding situation.

Benefits Provided

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.5) requires that the Department's Director determine the rates and premiums of annuitants and dependent beneficiaries and establish the cost-sharing parameters, as well as funding. Member premiums are set by this statute, which provides for a subsidy of either 50% or 75%, depending upon member benefit choices. Dependents are eligible for coverage, at a rate of 100% of the cost of coverage.

A summary of the postemployment benefit provisions, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Department of Central Management Services. A copy of the financial statements of the Department may be obtained by writing to the Department of Central Management Services, 401 South Spring Street, Springfield, Illinois, 62706.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of .90% of salary and for every employer of a teacher to contribute an amount equal to .67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year.

The District meets the definition of being in a special funding situation in which the State is the nonemployer entity that is legally responsible for providing financial support for OPEB of the District employees and that the State's proportionate share of the collective net OPEB liability is 57.552549% and the District's percentage is 0.122692%. The State of Illinois makes employer retiree contributions on behalf of the District. State contributions are intended to match contributions to the fund from active members. State of Illinois contributions were \$307,581 and the District recognized revenues and expenditures of this amount during the year. The employer contribution was .67% or \$228,977 for the year ended June 30, 2023.

Note 10: Contingencies

The District is liable for employee sick leave, which as of June 30, 2023, was approximately \$12,440,000. Sick leave is recorded as expenditures when used.

The District has received funding from state and federal grants in the current and prior years which is subject to approval by the granting agencies. The Board of Education believes any adjustments that may arise from these audits will be insignificant to District operations.

The District has an agreement with the Urbana Park District whereas both parties have access to use the aquatic center facility. The District has recorded the property and related debt while the Park District records the main operations of the facility. Under the agreement, the District shares in half of the operating profit or loss of the center. At June 30, 2023, the District recorded a liability of \$275,482 for their portion of the operating loss paid subsequent to year end.

The District is subject to claims and lawsuits that arise primarily in the ordinary course of business. It is the opinion of management that the disposition or ultimate resolution of such claims and lawsuits will not have a material adverse effect on the financial statements of the District.

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Note 11: Common Bank Account

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

Note 12: Transportation, Custodial and Food Service Agreements

The District has contracted its transportation needs, custodial services and food services with outside vendors under agreements expiring through June 30, 2024. Transportation needs, custodial services and food services will be provided at agreed-upon rates as specified in the contracts. Total costs for transportation needs, custodial services and food services for the year ended June 30, 2023, under the agreements were \$2,292,000, \$1,725,974 and \$1,724,124, respectively.

Note 13: Overexpenditure of Budget

The following fund overspent their budget for the year ended June 30, 2023. The overexpenditures were offset by revenue receipts in excess of budget and carryover funds from prior years.

Tort Fund	\$ 319,922
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Note 14: Deficit Fund Balances

The following fund had a deficit balance as of June 30, 2023. The deficit will be resolved by decreasing future expenditures.

Tort Fund	\$ (804,779)
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Note 15: Tort Immunity

Total expenditures for the year for tort immunity were \$1,335,613. A detail of such expenditures is as follows:

Insurance	\$ 1,023,520
Purchased Services	301,523
Capital Outlay	<u>10,570</u>
	<u>\$ 1,335,613</u>

Urbana School District No. 116

Notes to Financial Statements

June 30, 2023

Note 16: Risk Management

The District is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters and employee health and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than those related to workers' compensation. Settled claims have not exceeded this commercial coverage in any of the three preceding years. The District self-insures workers' compensation benefits for all employees. Claims are administered by Cannon Cochran Management Services, Inc. For the year ended June 30, 2023, accident claims of \$3,779,585 were paid with \$569,138 of actuarially-determined incurred but not reported claims. At June 30, 2023, \$569,138 is included in the Tort Fund as a liability to cover these claims.

Note 17: Facilities Occupation Sales Tax

Champaign County, Illinois imposes a 1% county sales tax which is to be used exclusively for school facility purposes. The District received \$4,564,356 from this tax during the year ended June 30, 2023, which has been budgeted to address current and future building improvement needs.

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: **11/1/1996** (Ex: 00/00/0000)
- The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- | | |
|----|------------------|
| \$ | 10,761.95 |
|----|------------------|
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

Part A, Item 1 - 5 individuals had not filed economic interest statements by May 1.
 Part C, Item 23- Adverse opinion given as the financial statements are not presented in conformity with accounting principles generally accepted in the United States of America. However, an opinion is issued on the basis of accounting described in the notes to this report.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2023
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	99,301		106,092	113,303		\$318,696
Total						\$318,696

- 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:

FORVIS, LLP

Name of Audit Firm (print)

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

FORVIS, LLP
Signature

10/6/2023
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):					804,440,809						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s):			0.041369			+			0.006864			+		
11				0.001960			=			0.050190			0.000001		
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	80,820,024			76,478,215			4,341,809			25,222,681					
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		
24	0			+			0			+			0		
25	Other			Total											
26	0			=			0								
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/>	a. 6.9% for elementary and high school districts,					111,012,832								
33	<input checked="" type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	Long-Term Debt Outstanding:														
36															
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct								
38	<input type="checkbox"/>	Outstanding:.....					511		30,772,000						
39															
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/>	Pending Litigation													
46	<input type="checkbox"/>	Material Decrease in EAV													
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/>	Adverse Arbitration Ruling													
49	<input type="checkbox"/>	Passage of Referendum													
50	<input checked="" type="checkbox"/>	Taxes Filed Under Protest													
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)													
53															
54	Comments:														
55	See footnote														
56															
57															
58															
59															
60															
61															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Urbana SD 116																
8	District Code: 09010116022																
9	County Name: Champaign																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 24,417,902.00 Ratio 0.302 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 76,478,215.00 Ratio 0.946 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0																
21	Possible Adjustment: Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 20,979,137.00 Days 98.75 Score 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 Weight 0.10																
26	Value 0.30																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 30,772,000.00 Percent 72.28 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) Weight 0.10																
34	Value 0.30																
35																	
36	Total Profile Score: 3.80 *																
37																	
38	Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>																
39																	
40																	
41																	
42																	

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		15,081,055	1,120,122	1,479,858	327,671	623,939	9,786,509	4,450,289	676,597	761,788
5	Investments	120									
6	Taxes Receivable	130	18,064,270	2,917,484	1,491,042	833,078	986,508		422	658,808	212,526
7	Interfund Receivables	140							2,600,000		
8	Intergovernmental Accounts Receivable	150	4,097,025			219,398		512,000			
9	Other Receivables	160	34,355								
10	Inventory	170	99,373								
11	Prepaid Items	180	531,044								
12	Other Current Assets (Describe & Itemize)	190	152,406							264	
13	Total Current Assets		38,059,528	4,037,606	2,970,900	1,380,147	1,610,447	10,298,509	7,050,711	1,335,669	974,314
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410		1,300,000			300,000			1,000,000	
26	Intergovernmental Accounts Payable	420				57,686					
27	Other Payables	430	853,270	64,204			197,882	2,778,710		617,857	40,151
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	5,725,352								
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	14,329,358	2,314,273	1,182,757	660,833	782,535		335	522,591	168,589
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		20,907,980	3,678,477	1,182,757	718,519	1,280,417	2,778,710	335	2,140,448	208,740
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	1,935,433								
39	Unreserved Fund Balance	730	15,216,115	359,129	1,788,143	661,628	330,030	7,519,799	7,050,376	(804,779)	765,574
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		38,059,528	4,037,606	2,970,900	1,380,147	1,610,447	10,298,509	7,050,711	1,335,669	974,314
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	1,836,060								
46	Total Student Activity Current Assets For Student Activity Funds		1,836,060								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,836,060								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,836,060								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		39,895,588	4,037,606	2,970,900	1,380,147	1,610,447	10,298,509	7,050,711	1,335,669	974,314
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		20,907,980	3,678,477	1,182,757	718,519	1,280,417	2,778,710	335	2,140,448	208,740
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	3,771,493	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	15,216,115	359,129	1,788,143	661,628	330,030	7,519,799	7,050,376	(804,779)	765,574
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		39,895,588	4,037,606	2,970,900	1,380,147	1,610,447	10,298,509	7,050,711	1,335,669	974,314

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
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			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		1,094,121	
17	Building & Building Improvements	230		146,768,605	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		32,403,078	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			1,788,143
22	Amount to be Provided for Payment on Long-Term Debt	350			28,983,857
23	Total Capital Assets			180,265,804	30,772,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			30,772,000
37	Total Long-Term Liabilities				30,772,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			180,265,804	
41	Total Liabilities and Fund Balance		0	180,265,804	30,772,000
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) 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 (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	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		0		
54	Total Capital Assets District with Student Activity Funds			180,265,804	30,772,000
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				30,772,000
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			180,265,804	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	180,265,804	30,772,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	38,133,223	5,062,261	2,771,123	1,531,393	1,797,770	4,726,156	15,945	1,072,105	387,466
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	17,819,197	0	0	980,810	0	0	0	0	50,000
7	FEDERAL SOURCES	4000	17,171,560	0	455,018	105,635	0	743,905	0	0	0
8	Total Direct Receipts/Revenues		73,123,980	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466
9	Receipts/Revenues for "On Behalf" Payments ²	3998	19,036,410								
10	Total Receipts/Revenues		92,160,390	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	38,564,349				533,319			0	
13	Support Services	2000	28,028,990	4,907,201		2,531,889	894,716	8,989,915		1,335,613	316,759
14	Community Services	3000	1,573,820	0		0	28,607			0	
15	Payments to Other Districts & Governmental Units	4000	871,966	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	5,269,828	0	0			0	0
17	Total Direct Disbursements/Expenditures		69,039,125	4,907,201	5,269,828	2,531,889	1,456,642	8,989,915		1,335,613	316,759
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,036,410	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		88,075,535	4,907,201	5,269,828	2,531,889	1,456,642	8,989,915		1,335,613	316,759
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		4,084,855	155,060	(2,043,687)	85,949	341,128	(3,519,854)	15,945	(263,508)	120,707
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120	15,186								
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140	4,268								
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			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			3,032,994						
44	Total Other Sources of Funds		19,454	0	3,032,994	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							15,186		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140			4,268						
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
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	8910									
75	Other Uses Not Classified Elsewhere	8990						3,032,994			
76	Total Other Uses of Funds		0	0	4,268	0	0	3,032,994	15,186	0	0
77	Total Other Sources/Uses of Funds		19,454	0	3,028,726	0	0	(3,032,994)	(15,186)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		4,104,309	155,060	985,039	85,949	341,128	(6,552,848)	759	(263,508)	120,707
79	Fund Balances without Student Activity Funds - July 1, 2022		13,047,239	204,069	803,104	575,679	(11,098)	14,072,647	7,049,617	(541,271)	644,867
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		17,151,548	359,129	1,788,143	661,628	330,030	7,519,799	7,050,376	(804,779)	765,574
84											
85	Student Activity Fund Balance - July 1, 2022		1,952,929								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	577,354								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	694,223								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(116,869)								
91	Student Activity Fund Balance - June 30, 2023		1,836,060								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	38,710,577	5,062,261	2,771,123	1,531,393	1,797,770	4,726,156	15,945	1,072,105	387,466
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	17,819,197	0	0	980,810	0	0	0	0	50,000
97	FEDERAL SOURCES	4000	17,171,560	0	455,018	105,635	0	743,905	0	0	0
98	Total Direct Receipts/Revenues		73,701,334	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466
99	Receipts/Revenues for "On Behalf" Payments ²	3998	19,036,410	0	0	0	0	0			0
100	Total Receipts/Revenues		92,737,744	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	39,258,572				533,319			0	
103	Support Services	2000	28,028,990	4,907,201		2,531,889	894,716	8,989,915		1,335,613	316,759
104	Community Services	3000	1,573,820	0		0	28,607				
105	Payments to Other Districts & Governmental Units	4000	871,966	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	5,269,828	0	0			0	0
107	Total Direct Disbursements/Expenditures		69,733,348	4,907,201	5,269,828	2,531,889	1,456,642	8,989,915		1,335,613	316,759
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	19,036,410	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		88,769,758	4,907,201	5,269,828	2,531,889	1,456,642	8,989,915		1,335,613	316,759
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		3,967,986	155,060	(2,043,687)	85,949	341,128	(3,519,854)	15,945	(263,508)	120,707
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		19,454	0	3,032,994	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	4,268	0	0	3,032,994	15,186	0	0
116	Total Other Sources/Uses of Funds		19,454	0	3,028,726	0	0	(3,032,994)	(15,186)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		18,987,608	359,129	1,788,143	661,628	330,030	7,519,799	7,050,376	(804,779)	765,574

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		31,206,654	5,026,907	2,761,403	1,514,231	703,182		759	1,057,183	384,106
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	882,760								
8	FICA/Medicare Only Purposes Levies	1150					1,088,638				
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		32,089,414	5,026,907	2,761,403	1,514,231	1,791,820	0	759	1,057,183	384,106
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	59,737	8,924	5,452	2,917	3,447			1,657	
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,796,168								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	50,000								
18	Total Payments in Lieu of Taxes		3,905,905	8,924	5,452	2,917	3,447	0	0	1,657	0
19	TUITION	1300									
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	2,720								
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	323,686								
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	8,916								
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	295,315								
40	Total Tuition		630,637								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				12,640					
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									
53	CTE - Transp Fees from Other Sources (In State)	1433									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					12,640					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	52,128	5,052	4,268	1,605	2,503	48,170	15,186	2,209	3,360
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		52,128	5,052	4,268	1,605	2,503	48,170	15,186	2,209	3,360
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	8,787								
72	Sales to Pupils - Other (Describe & Itemize)	1614	3,347								
73	Sales to Adults	1620	3,195								
74	Other Food Service (Describe & Itemize)	1690									
75	Total Food Service		15,329								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	27,354								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	650,491								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	577,354								
83	Total District/School Activity Income (without Student Activity Funds)		677,845	0							
84	Total District/School Activity Income (with Student Activity Funds)		1,255,199								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	126,598								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		126,598								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		9,438							
98	Contributions and Donations from Private Sources	1920	32,589					113,630			
99	Impact Fees from Municipal or County Governments	1930	125,000	4,939							
100	Services Provided Other Districts	1940	191,691							8,556	
101	Refund of Prior Years' Expenditures	1950	8,202								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	11,735								
104	Proceeds from Vendors' Contracts	1980	33,314								
105	School Facility Occupation Tax Proceeds	1983						4,564,356			

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	189,127								
109	Other Local Revenues (Describe & Itemize)	1999	43,709	7,001						2,500	
110	Total Other Revenue from Local Sources		635,367	21,378	0	0	0	4,677,986	0	11,056	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	38,133,223	5,062,261	2,771,123	1,531,393	1,797,770	4,726,156	15,945	1,072,105	387,466
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	38,710,577								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	11,880,586								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		11,880,586	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	396,183								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	2,663,923			66,884					
131	Special Education - Orphanage - Summer Individual	3130	77,499			423,782					
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		3,137,605	0		490,666					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	39,657								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	5,939								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299	91,400								
143	Total Career and Technical Education		136,996	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				
148	State Free Lunch & Breakfast	3360	13,465								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	35,036								
151	Adult Ed (from ICCB)	3410	385,977								
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
154	Transportation - Regular and Vocational	3500									
155	Transportation - Special Education	3510				459,661					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		459,661	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695	200,041								
161	Early Childhood - Block Grant	3705	1,682,342			30,483					
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									50,000
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	347,149								
171	Total Restricted Grants-In-Aid		5,938,611	0	0	980,810	0	0	0	0	50,000
172	Total Receipts from State Sources	3000	17,819,197	0	0	980,810	0	0	0	0	50,000
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (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	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	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,880,899								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	734,395								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226	93,849								
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299	40,688								
200	Total Food Service		2,749,831				0				
201	TITLE I										
202	Title I - Low Income	4300	2,407,321								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
203	Title I - Low Income - Neglected, Private	4305	58,271								
204	Title I - Migrant Education	4340	72,715								
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		2,538,307	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	25,150								
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	345,652			22,253					
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		370,802	0		22,253	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	96,657								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,472,662								
217	Fed - Spec Education - IDEA - Room & Board	4625	258,184								
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		1,827,503	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810	321,060								
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866			445,196						
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869			9,822						
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	455,018	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	17,931								
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	102,593								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	162,382								
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	212,500								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	107,191			35,553					
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	8,761,460			47,829		743,905			
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		17,171,560	0	455,018	105,635	0	743,905		0	0
271	Total Receipts/Revenues from Federal Sources	4000	17,171,560	0	455,018	105,635	0	743,905	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		73,123,980	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		73,701,334	5,062,261	3,226,141	2,617,838	1,797,770	5,470,061	15,945	1,072,105	437,466

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	15,312,832	2,054,455	549,260	689,855	149,055				18,755,457	19,589,144
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	656,714	149,162	12,127	8,400					826,403	835,030
8	Special Education Programs (Functions 1200-1220)	1200	6,754,174	1,441,474	1,467,669	62,040	39,696	1,271,624			11,036,677	12,004,169
9	Special Education Programs Pre-K	1225	271,654	56,060	1,594	1,898					331,206	303,757
10	Remedial and Supplemental Programs K-12	1250	1,730,656	200,613	103,002	639,342					2,673,613	2,667,426
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300	459,824	101,395	293	29,832					591,344	219,510
13	CTE Programs	1400	4,927	1,202		19,308					25,437	20,497
14	Interscholastic Programs	1500	855,390	89,686	63,675	47,292	26,924	5,125			1,088,092	1,119,113
15	Summer School Programs	1600	70,894	8,258	951	8,459					88,562	120,996
16	Gifted Programs	1650									0	0
17	Driver's Education Programs	1700	78,555	4,660		3,196					86,411	86,314
18	Bilingual Programs	1800	2,371,969	345,662	8,114	15,350					2,741,095	3,222,760
19	Truant Alternative & Optional Programs	1900	219,114	23,432	27,368	31,059	19,079				320,052	396,978
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									0	0
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 Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						694,223			694,223	400,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	28,786,703	4,476,059	2,234,053	1,556,031	234,754	1,276,749	0	0	38,564,349	40,585,694
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	28,786,703	4,476,059	2,234,053	1,556,031	234,754	1,970,972	0	0	39,258,572	40,985,694
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	1,983,955	394,250	158,278	4,134					2,540,617	2,531,276
39	Guidance Services	2120	614,035	128,096	1,729	13,477					757,337	609,789
40	Health Services	2130	1,166,948	280,434	102,597	14,449					1,564,428	1,933,558
41	Psychological Services	2140	488,816	47,980	69,198	14,131					620,125	562,631
42	Speech Pathology & Audiology Services	2150	1,004,247	123,823	18,301	4,972					1,151,343	1,295,407
43	Other Support Services - Pupils (Describe & Itemize)	2190			271,691	10,483					282,174	285,220
44	Total Support Services - Pupils	2100	5,258,001	974,583	621,794	61,646	0	0	0	0	6,916,024	7,217,881
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,877,017	327,002	490,909	21,720	32,833				2,749,481	2,852,800
47	Educational Media Services	2220	1,188,864	205,191	35,239	68,818					1,498,112	1,580,939
48	Assessment & Testing	2230	130,298	26,863	11,562						168,723	89,481
49	Total Support Services - Instructional Staff	2200	3,196,179	559,056	537,710	90,538	32,833	0	0	0	4,416,316	4,523,220
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,200	0	82,502	13,945		134,373			236,020	249,925
52	Executive Administration Services	2320	425,547	46,595	26,994	9,315	610				509,061	355,804
53	Special Area Administration Services	2330	979,931	131,552	9,168	11,594					1,132,245	1,012,930
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	1,410,678	178,147	118,664	34,854	610	134,373	0	0	1,877,326	1,618,659

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,007,033	343,585	67,189	34,011					3,451,818	3,444,887
58	Other Support Services - School Admin (Describe & Itemize)	2490	129,700	26,804	1,440	4,392					162,336	152,430
59	Total Support Services - School Administration	2400	3,136,733	370,389	68,629	38,403	0	0	0	0	3,614,154	3,597,317
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	121,297	20,639	2,173	2,443					146,552	151,380
62	Fiscal Services	2520	499,679	69,733	4,887	59,157					633,456	613,778
63	Operation & Maintenance of Plant Services	2540	104,105	18,729	290,827	1,669,874	3,950,359				6,033,894	6,664,796
64	Pupil Transportation Services	2550									0	63,765
65	Food Services	2560	159,120	255	1,842,001	17,815	53,517	8,635			2,081,343	2,732,680
66	Internal Services	2570	213,410	37,089	921	174,585					426,005	452,880
67	Total Support Services - Business	2500	1,097,611	146,445	2,140,809	1,923,874	4,003,876	8,635	0	0	9,321,250	10,679,279
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620	719,082	86,030	2,588	1,294	15,790				824,784	836,255
71	Information Services	2630	13,599	4,356	538						18,493	500
72	Staff Services	2640	616,277	63,244	75,439	18,333	2,126				775,419	894,410
73	Data Processing Services	2660			28,224	6,070	780				35,074	43,393
74	Total Support Services - Central	2600	1,348,958	153,630	106,789	25,697	18,696	0	0	0	1,653,770	1,774,558
75	Other Support Services (Describe & Itemize)	2900	203,880	18,205	360	7,705					230,150	209,647
76	Total Support Services	2000	15,652,040	2,400,455	3,594,755	2,182,717	4,056,015	143,008	0	0	28,028,990	29,620,561
77	COMMUNITY SERVICES (ED)	3000	1,144,777	319,848	57,590	34,680	525	16,400			1,573,820	1,815,408
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			16,457			60,480			76,937	22,000
81	Payments for Special Education Programs	4120						279,622			279,622	400,000
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140						4,116			4,116	4,300
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						306,378			306,378	306,650
86	Total Payments to Other Govt Units (In-State)	4100			16,457			650,596			667,053	732,950
87	Payments for Regular Programs - Tuition	4210						113,950			113,950	150,000
88	Payments for Special Education Programs - Tuition	4220						66,449			66,449	80,303
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						180,399			180,399	230,303
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370						24,514			24,514	20,000
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			24,514			24,514	20,000
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			16,457			855,509			871,966	983,253
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										1,000,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		45,583,520	7,196,362	5,902,855	3,773,428	4,291,294	2,291,666	0	0	69,039,125	74,004,916
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		45,583,520	7,196,362	5,902,855	3,773,428	4,291,294	2,985,889	0	0	69,733,348	74,404,916
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										4,084,855	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										3,967,986	
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	0
127	Facilities Acquisition & Construction Services	2530			22,804		43,847				66,651	125,400
128	Operation & Maintenance of Plant Services	2540	1,402,576	171,340	2,319,858	434,042	483,252	525			4,811,593	4,896,078
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560					28,957				28,957	33,300
131	Total Support Services - Business	2500	1,402,576	171,340	2,342,662	434,042	556,056	525	0	0	4,907,201	5,054,778
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	1,402,576	171,340	2,342,662	434,042	556,056	525	0	0	4,907,201	5,054,778
134	COMMUNITY SERVICES (O&M)	3000									0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	Total Payments to Other Govt. Units (In-State)	4100				0		0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt Units	4000				0		0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		1,402,576	171,340	2,342,662	434,042	556,056	525	0	0	4,907,201	5,054,778
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										155,060	

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
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						1,267,133			1,267,133	1,267,133
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							4,001,000			4,001,000	4,001,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,695			1,695	3,000
176	Total Debt Services	5000			0			5,269,828			5,269,828	5,271,133
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			5,269,828			5,269,828	5,271,133
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,043,687)	
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	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	4,291	1,446	2,519,721	6,431					2,531,889	2,535,028
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	4,291	1,446	2,519,721	6,431	0	0	0	0	2,531,889	2,535,028
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		4,291	1,446	2,519,721	6,431	0	0	0	0	2,531,889	2,535,028
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										85,949	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		228,266							228,266	233,990
220	Pre-K Programs	1125									0	0
221	Special Education Programs (Functions 1200-1220)	1200		201,136							201,136	269,552
222	Special Education Programs - Pre-K	1225		2,933							2,933	2,480
223	Remedial and Supplemental Programs - K-12	1250		21,683							21,683	23,500
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300		2,074							2,074	2,150
226	CTE Programs	1400		12							12	0
227	Interscholastic Programs	1500		30,041							30,041	34,440
228	Summer School Programs	1600		0							0	250
229	Gifted Programs	1650									0	0
230	Driver's Education Programs	1700		3,528							3,528	3,780
231	Bilingual Programs	1800		41,877							41,877	51,490
232	Truants' Alternative & Optional Programs	1900		1,769							1,769	2,000
233	Total Instruction	1000		533,319							533,319	623,632
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		88,660							88,660	135,370
237	Guidance Services	2120		6,029							6,029	6,020
238	Health Services	2130		55,188							55,188	60,680
239	Psychological Services	2140		7,024							7,024	7,070
240	Speech Pathology & Audiology Services	2150		12,338							12,338	13,020
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		169,239							169,239	222,160
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		29,076							29,076	31,160
245	Educational Media Services	2220		33,949							33,949	32,160
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		63,025							63,025	63,320
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,338							1,338	399
250	Executive Administration Services	2320		17,653							17,653	18,990
251	Special Area Administration Services	2330		7,523							7,523	7,060
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		26,514							26,514	26,449
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		154,834							154,834	181,500
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	Total Support Services - School Administration	2400		154,834							154,834	181,500
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		20,119							20,119	23,000
261	Fiscal Services	2520		57,159							57,159	62,650
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		229,729							229,729	262,560
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		19,561							19,561	28,480
266	Internal Services	2570		32,755							32,755	42,600
267	Total Support Services - Business	2500		359,323							359,323	419,290
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		46,367							46,367	53,630
271	Information Services	2630		0							0	0
272	Staff Services	2640		54,637							54,637	61,620
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		101,004							101,004	115,250
275	Other Support Services (Describe & Itemize)	2900		20,777							20,777	22,670
276	Total Support Services	2000		894,716							894,716	1,050,639
277	COMMUNITY SERVICES (MR/SS)	3000		28,607							28,607	35,550
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,456,642				0			1,456,642	1,709,821
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										341,128	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			119,010		8,870,905				8,989,915	14,055,120
299	Other Support Services (Describe & Itemize)	2900									0	0
300	Total Support Services	2000	0	0	119,010	0	8,870,905	0	0	0	8,989,915	14,055,120
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	119,010	0	8,870,905	0	0	0	8,989,915	14,055,120

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,519,854)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	0
317	Tuition Payment to Charter Schools	1115									0	0
318	Pre-K Programs	1125									0	0
319	Special Education Programs (Functions 1200 - 1220)	1200									0	0
320	Special Education Programs Pre-K	1225									0	0
321	Remedial and Supplemental Programs K-12	1250									0	0
322	Remedial and Supplemental Programs Pre-K	1275									0	0
323	Adult/Continuing Education Programs	1300									0	0
324	CTE Programs	1400									0	0
325	Interscholastic Programs	1500									0	0
326	Summer School Programs	1600									0	0
327	Gifted Programs	1650									0	0
328	Driver's Education Programs	1700									0	0
329	Bilingual Programs	1800									0	0
330	Truant Alternative & Optional Programs	1900									0	0
331	Pre-K Programs - Private Tuition	1910									0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912									0	0
334	Special Education Programs Pre-K Tuition	1913									0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	0
337	Adult/Continuing Education Programs Private Tuition	1916									0	0
338	CTE Programs Private Tuition	1917									0	0
339	Interscholastic Programs Private Tuition	1918									0	0
340	Summer School Programs Private Tuition	1919									0	0
341	Gifted Programs Private Tuition	1920									0	0
342	Bilingual Programs Private Tuition	1921									0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	0
348	Guidance Services	2120									0	0
349	Health Services	2130									0	0
350	Psychological Services	2140									0	0
351	Speech Pathology & Audiology Services	2150									0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	0
356	Educational Media Services	2220									0	0
357	Assessment & Testing	2230									0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			403,137						403,137	0
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361			747,599						747,599	250,000
364	Risk Management and Claims Services Payments	2365			174,307		10,570				184,877	765,691

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
365	Total Support Services - General Administration	2300	0	0	1,325,043	0	10,570	0	0	0	1,335,613	1,015,691
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	0
372	Fiscal Services	2520									0	0
373	Facilities Acquisition and Construction Services	2530									0	0
374	Operation & Maintenance of Plant Services	2540									0	0
375	Pupil Transportation Services	2550									0	0
376	Food Services	2560									0	0
377	Internal Services	2570									0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	0
381	Planning, Research, Development & Evaluation Services	2620									0	0
382	Information Services	2630									0	0
383	Staff Services	2640									0	0
384	Data Processing Services	2660									0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	0
387	Total Support Services	2000	0	0	1,325,043	0	10,570	0	0	0	1,335,613	1,015,691
388	COMMUNITY SERVICES (TF)	3000									0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	0
392	Payments for Special Education Programs	4120									0	0
393	Payments for Adult/Continuing Education Programs	4130									0	0
394	Payments for CTE Programs	4140									0	0
395	Payments for Community College Programs	4170									0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	0
399	Payments for Special Education Programs - Tuition	4220									0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
401	Payments for CTE Programs - Tuition	4240									0	0
402	Payments for Community College Programs - Tuition	4270									0	0
403	Payments for Other Programs - Tuition	4280									0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	0
407	Payments for Special Education Programs - Transfers	4320									0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	0
409	Payments for CTE Programs - Transfers	4340									0	0
410	Payments for Community College Program - Transfers	4370									0	0
411	Payments for Other Programs - Transfers	4380									0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹										0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	1,325,043	0	10,570	0	0	0	1,335,613	1,015,691
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(263,508)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	4,750
436	Operation & Maintenance of Plant Services	2540					316,759				316,759	641,360
437	Total Support Services - Business	2500	0	0	0	0	316,759	0	0	0	316,759	646,110
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	316,759	0	0	0	316,759	646,110
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300										
451	Principal Retired)										0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	316,759	0	0	0	316,759	646,110
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										120,707	

	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 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	31,206,654	14,895,380	16,311,274	32,322,432
5	Operations & Maintenance	5,026,907	2,493,766	2,533,141	5,411,249	2,917,483
6	Debt Services **	2,761,403	1,274,497	1,486,906	2,765,539	1,491,042
7	Transportation	1,514,231	712,092	802,139	1,545,170	833,078
8	Municipal Retirement	703,182	280,119	423,063	607,819	327,700
9	Capital Improvements	0		0		0
10	Working Cash	759	367	392	789	422
11	Tort Immunity	1,057,183	563,138	494,045	1,221,946	658,808
12	Fire Prevention & Safety	384,106	181,650	202,456	394,176	212,526
13	Leasing Levy	0		0		0
14	Special Education	882,760	410,895	471,865	891,626	480,731
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,088,638	563,138	525,500	1,221,946	658,808
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0	134,414	(134,414)	290,902	156,488
19	Totals	44,625,823	21,509,456	23,116,367	46,673,594	25,164,138
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2022	Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023			
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	Series 2010A-D Taxable General Obligation Bonds	12/14/10	15,390,000	Funding	9,725,000			1,465,000	8,260,000	8,260,000
47	Series 2018 A-B General Obligation Limited Tax Bonds	09/20/17	10,885,000	Funding	10,885,000				10,885,000	10,885,000
48	Series 2021A Taxable General Obligation Limited Tax School Bonds	05/20/21	3,065,000	Funding	3,065,000			2,100,000	965,000	965,000
49	Series 2021B General Obligation Limited Tax School Bonds	05/20/21	8,845,000	Refunding	8,845,000				8,845,000	8,845,000
50	Series 2021C General Obligation Refunding School Bods (Alternative Rever	05/20/21	2,650,000	Refunding	2,253,000			436,000	1,817,000	28,857
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			40,835,000		34,773,000	0	0	4,001,000	30,772,000	28,983,857
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2022									5,996,800	(56,591)
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,058,840	882,760			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,209			38,097	
7	Drivers' Education Fees					10-1970					11,735
8	School Facility Occupation Tax Proceeds					30 or 60-1983				4,564,356	
9	Driver Education					10 or 20-3370					35,036
10	Other Receipts (Describe & Itemize)					--	11,056				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						1,072,105	882,760	0	4,602,453	46,771
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000					86,411
15	Facilities Acquisition & Construction Services					20 or 60-2530				3,655,794	
16	Tort Immunity Services					80	1,335,613				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200				131,994	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				2,901,000	
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									3,032,994	
22	Other Disbursements (Describe & Itemize)					--		882,760			
23	Total Disbursements						1,335,613	882,760	0	6,688,788	86,411
24	Ending Cash Basis Fund Balance as of June 30, 2023						(263,508)	0	0	3,910,465	(96,231)
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	(263,508)	0	0	3,910,465	(96,231)
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	1,335,613				
32						Total Reserve Remaining:	(263,508)				
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)						747,599				
39	Risk Management and Claims Service						184,877				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						403,137				
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 (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

A	B	C	D	E	F	G	H	I	J	K	L
CARES, CRRSA, and ARP SCHEDULE - FY 2023								Click below for schedule instructions:			
Please read schedule instructions before completing.								SCHEDULE INSTRUCTIONS			

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?	X	Yes		No
----------------------------------------------------------------------------------------------------------------	---	-----	--	----

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A	Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998						42,750				42,750
Total Revenue Section A		0	0		0	0	42,750			0	42,750

Revenue Section B	Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.
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Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	2,987,477			28,405						3,015,882
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	45,375									45,375
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998	7,423			7,005						14,428
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	5,056,383			6,280						5,062,663
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	67,173									67,173
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	236,330									236,330
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	82,322			100						82,422

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998	168,796			6,039						174,835
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998	34,136					469,250				503,386
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	143,218					231,905				375,123
39	Total Revenue Section B		8,828,633	0		47,829	0	701,155			0	9,577,617

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	8,761,460	0		47,829	0	743,905			0	9,553,194
42	Total Other Federal Revenue from Revenue Tab	4998	8,761,460	0		47,829	0	743,905			0	9,553,194
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

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

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
70	FUNCTION									
71	1. List the total expenditures for the Functions 1000 and 2000 below									

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

	A	B	C	D	E	F	G	H	I	J	K	L
72	INSTRUCTION Total Expenditures	1000		77,365	15,428	144,718	163,425	63,580				464,516
73	SUPPORT SERVICES Total Expenditures	2000		72,783	11,539	197,999	3,049	2,265,996				2,551,366
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530						2,265,996				2,265,996
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		16,036	3,412							19,448
78	FOOD SERVICES (Total)	2560				4,536						4,536
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				6,850	0	63,580				70,430
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				6,850	0	63,580		0		70,430
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86	-----DISBURSEMENTS-----											
87				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
88	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000					45,375					45,375
91	SUPPORT SERVICES Total Expenditures	2000										0
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					45,375					45,375
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	45,375	0		0		45,375
102	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)											
104	-----DISBURSEMENTS-----											
105				(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
106	FUNCTION											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000		3,073	433		2,776					6,282
109	SUPPORT SERVICES Total Expenditures	2000		1,000	141	7,005						8,146
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)											
122	-----DISBURSEMENTS-----											
123			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
124	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000	172,312	11,153	-29,718	94,391	147,966					396,104
127	SUPPORT SERVICES Total Expenditures	2000	2,042,082	571,436	2,038,496	-9,784	24,329					4,666,559
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530			2,000,000							2,000,000
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	50,428	15,314	1,094		24,329					91,165
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			171,879	6,095	-985					176,989
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			171,879	6,095	-985		0			176,989
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)											
140	-----DISBURSEMENTS-----											
141			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
142	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

	A	B	C	D	E	F	G	H	I	J	K	L
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
156	Expenditure Section G:											
157	-----DISBURSEMENTS-----											
158	ARP Child Nutrition (ARP)											
159	FUNCTION											
160	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				67,173						67,173
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				67,173						67,173
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:											
175	-----DISBURSEMENTS-----											
176	ARP IDEA (ARP)											
177	FUNCTION											
178	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000		139,405	64,150	12,946	1,898					218,399
181	SUPPORT SERVICES Total Expenditures	2000				12,416	274					12,690
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
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				11,272	1,898					13,170
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				12,416						12,416

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

	A	B	C	D	E	F	G	H	I	J	K	L
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				23,688	1,898	0		0		25,586
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
194			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
195			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000					105					105
199	SUPPORT SERVICES Total Expenditures	2000				81,912						81,912
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
212			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
213			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000		63,353	9,212	3,750	3,036					79,351
217	SUPPORT SERVICES Total Expenditures	2000				66,014	29,470					95,484
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
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												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000					1,117					1,117
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					29,470					29,470
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	30,587	0		0		30,587
228	Expenditure Section K:											
229			-----DISBURSEMENTS-----									

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Other CARES Act Expenditures (not accounted for above)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
230	Other CARES Act Expenditures (not accounted for above)											
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
246	Expenditure Section L:											
247												
248	Other CRRSA Expenditures (not accounted for above)											
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
264	Expenditure Section M:											
265												
266	Other ARP Expenditures (not accounted for above)											
267												
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																																																													
271	SUPPORT SERVICES Total Expenditures	2000				512,000						512,000																																																																																																													
272	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																																																																																																																								
274	Facilities Acquisition and Construction Services (Total)	2530				512,000						512,000																																																																																																													
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																																																																																																													
276	FOOD SERVICES (Total)	2560										0																																																																																																													
277	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																																																																																																								
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																																																																																																													
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																																																																																													
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0																																																																																																													
282																																																																																																																									
283	Expenditure Section N:																																																																																																																								
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																																																																																								
285	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="10">DISBURSEMENTS</th> </tr> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> <th></th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> <th></th> </tr> </thead> <tbody> <tr> <td>286</td> <td colspan="11">FUNCTION</td> </tr> <tr> <td>288</td> <td>INSTRUCTION</td> <td>1000</td> <td>455,508</td> <td>100,376</td> <td>131,696</td> <td>311,006</td> <td>211,546</td> <td>0</td> <td>0</td> <td>1,210,132</td> </tr> <tr> <td>289</td> <td>SUPPORT SERVICES</td> <td>2000</td> <td>2,115,865</td> <td>583,116</td> <td>2,983,015</td> <td>23,009</td> <td>2,290,325</td> <td>0</td> <td>0</td> <td>7,995,330</td> </tr> <tr> <td>290</td> <td>Facilities Acquisition and Construction Services (Total)</td> <td>2530</td> <td>0</td> <td>0</td> <td>2,512,000</td> <td>0</td> <td>2,265,996</td> <td>0</td> <td>0</td> <td>4,777,996</td> </tr> <tr> <td>291</td> <td>OPERATION & MAINTENANCE OF PLANT SERVICES (Total)</td> <td>2540</td> <td>66,464</td> <td>18,726</td> <td>1,094</td> <td>0</td> <td>24,329</td> <td>0</td> <td>0</td> <td>110,613</td> </tr> <tr> <td>292</td> <td>FOOD SERVICES (Total)</td> <td>2560</td> <td>0</td> <td>0</td> <td>71,709</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>71,709</td> </tr> <tr> <td>293</td> <td colspan="9">TOTAL EXPENDITURES</td> <td>Functions 1000 & 2000 total</td> <td>9,205,462</td> </tr> </tbody> </table>												DISBURSEMENTS										(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		286	FUNCTION											288	INSTRUCTION	1000	455,508	100,376	131,696	311,006	211,546	0	0	1,210,132	289	SUPPORT SERVICES	2000	2,115,865	583,116	2,983,015	23,009	2,290,325	0	0	7,995,330	290	Facilities Acquisition and Construction Services (Total)	2530	0	0	2,512,000	0	2,265,996	0	0	4,777,996	291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	66,464	18,726	1,094	0	24,329	0	0	110,613	292	FOOD SERVICES (Total)	2560	0	0	71,709	0	0	0	0	71,709	293	TOTAL EXPENDITURES									Functions 1000 & 2000 total	9,205,462
DISBURSEMENTS																																																																																																																									
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290	Facilities Acquisition and Construction Services (Total)	2530	0	0	2,512,000	0	2,265,996	0	0	4,777,996																																																																																																															
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292	FOOD SERVICES (Total)	2560	0	0	71,709	0	0	0	0	71,709																																																																																																															
293	TOTAL EXPENDITURES									Functions 1000 & 2000 total	9,205,462																																																																																																														
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295	Expenditure Section O:																																																																																																																								
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																																																																																								
297	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="10">DISBURSEMENTS</th> </tr> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> <th></th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> <th></th> </tr> </thead> <tbody> <tr> <td>298</td> <td colspan="11">FUNCTION</td> </tr> <tr> <td>300</td> <td>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)</td> <td>Total Technology</td> <td></td> <td></td> <td>202,417</td> <td>83,955</td> <td>62,595</td> <td></td> <td>0</td> <td>348,967</td> </tr> </tbody> </table>												DISBURSEMENTS										(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		298	FUNCTION											300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			202,417	83,955	62,595		0	348,967																																																								
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	A	B	C	D	E	F	G	H	I	J	K	L	
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
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	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	1,094,121			1,094,121							1,094,121
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	136,920,747	8,751,179		145,671,926		50	52,252,434	2,913,439		55,165,873	90,506,053
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,096,679			1,096,679		20	1,096,679			1,096,679	0
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	26,925,107	5,273,087		32,198,194		10	19,627,972	1,257,022		20,884,994	11,313,200
13	5 Yr Schedule	252	204,884			204,884		5	118,134	17,350		135,484	69,400
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260				0		--					0
16	Total Capital Assets	200	166,241,538	14,024,266	0	180,265,804			73,095,219	4,187,811	0	77,283,030	102,982,774
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									4,187,811			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 69,039,125		
9	O&M	Expenditures 16-24, L155		Total Expenditures		4,907,201		
10	DS	Expenditures 16-24, L178		Total Expenditures		5,269,828		
11	TR	Expenditures 16-24, L214		Total Expenditures		2,531,889		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		1,456,642		
13	TORT	Expenditures 16-24, L422		Total Expenditures		1,335,613		
14				Total Expenditures		\$ 84,540,298		
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0		
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0		
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0		
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0		
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0		
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0		
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0		
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0		
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0		
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0		
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0		
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		826,403		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		331,206		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		591,344		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		88,562		
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0		
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0		
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progm - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		1,573,295		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		871,966		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		4,291,294		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		556,056		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		4,001,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0		
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0		
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		2,933		
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		2,074		
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		28,607		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progm - 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				10,570
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$			13,175,310
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				71,364,988
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023				3,584.26
99				Estimated OEPP (Line 97 divided by Line 98)	\$			19,910.66
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
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)		\$ 12,640		
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		15,329		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		677,845		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		126,598		
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		9,438		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		191,691		
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)		189,127		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		3,628,271		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		136,996		
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		13,465		
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		35,036		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		459,661		
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		200,041		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		347,149		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		2,749,831		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,538,307		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		393,055		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,472,662		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		258,184		
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		455,018		
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)		17,931 #		
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		102,593		
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		162,382		
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		212,500 #		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		142,744		
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)		8,809,289		
		Federal Stimulus Revenue		CARES CRRSA ARP Schedule				
				Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses				
192						(42,750)		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		1,944,326		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		347,342		
196				Total Deductions for PCTC Computation Line 104 through Line 193		\$ 25,606,701		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		45,758,287		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		4,187,811		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		49,946,098		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		3,584.26		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,934.84 #		
202								#
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.							

Current Year Payment on Contracts For Indirect Cost Rate Computation

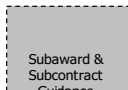
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	10-1000-600	<i>Company Name</i>	500,000	25,000	475,000
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	2M CLEANING SERVICE	62,333	25,000	37,333
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	ABM	78,278	25,000	53,278
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	ALLIED MECHANICAL SERVICES INC	30,714	25,000	5,714
ED-INSTRUCTION-SUPPLIES & MATERIALS	10-1000-400	APPLE COMPUTER, INC	70,827	25,000	45,827
ED-FOOD SERVICES-PURCHASED SERVICES	10-2560-300	ARBOR MANAGEMENT, INC	1,850,591	25,000	1,825,591
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	AUTISM SPECTRUM THERAPIES LLC	159,670	25,000	134,670
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	BR BLEACHERS	26,820	25,000	1,820
TORT-GENERAL ADMIN-PURCHASED SERVICES	80-2300-300	BUSHUE HUMAN RESOURCES INC	28,286	25,000	3,286
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	CAMPUS GENERAL CLEANING SERVICE LL	279,880	25,000	254,880
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	CARNEGIE LEARNING INC.	136,500	25,000	111,500
TORT-GENERAL ADMIN-PURCHASED SERVICES	80-2300-300	CCMSI	38,615	25,000	13,615
ED-SUPPORT SERVICES-INSTRUCTIONAL STAFF-PURCHASED SERVICES	10-2200-300	CENTER FOR APPLIED LINGUISTICS	58,390	25,000	33,390
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	CHAMPAIGN-FORD ROE	199,822	25,000	174,822
ED-SUPPORT SERVICES-PUPILS-PURCHASED SERVICES	10-2100-300	CITY OF URBANA	271,691	25,000	246,691
TRANS-TRANSPORTATION SERVICES-PURCHASED SERVICES	40-2550-300	C-U MASS TRANSIT	180,239	25,000	155,239
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	CUNNINGHAM CHILDREN'S HOME	1,230,395	25,000	1,205,395
ED-INSTRUCTION-OTHER OBJECTS	10-1000-600	CUNNINGHAM CHILDREN'S HOME	926,232	25,000	901,232
ED-SUPPORT SERVICES-PUPILS-PURCHASED SERVICES	10-2100-300	CUNNINGHAM TOWNSHIP	82,217	25,000	57,217
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	DAIKIN TMI HOLDING LLC	38,217	25,000	13,217
ED-INSTRUCTION-OTHER OBJECTS	10-1000-600	EASTERSEALS	91,016	25,000	66,016
ED-INSTRUCTION-PURCHASED SERVICES	10-1000-300	EDMENTUM INC	71,381	25,000	46,381
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	ESS CLEAN, INC.	1,090,878	25,000	1,065,878
TRANS-TRANSPORTATION SERVICES-PURCHASED SERVICES	40-2550-300	FIRST STUDENT INC	2,194,430	25,000	2,169,430
ED-GENERAL ADMIN-PURCHASED SERVICES	10-2300-300	FORVIS LLP	51,000	25,000	26,000
ED-STAFF SERVICES-PURCHASED SERVICES	10-2640-300	FRONTLINE EDUCATION	21,553	21,553	0
ED-SUPPORT SERVICES-INSTRUCTIONAL STAFF-PURCHASED SERVICES	10-2200-300	FRONTLINE EDUCATION	16,787	16,787	0
ED-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	10-2540-300	GFL ENVIRONMENTAL	53,563	25,000	28,563
ED-INSTRUCTION-SUPPLIES & MATERIALS	10-1000-400	HAND2MIND	83,814	25,000	58,814
ED-INSTRUCTION-SUPPLIES & MATERIALS	10-1000-400	HEINEMANN	67,279	25,000	42,279
TORT-GENERAL ADMIN-PURCHASED SERVICES	80-2300-300	IL COUNTIES RISK MANAGEMENT TRUST	299,100	25,000	274,100
O&M-OPER & MAINT PLANT SERVICES-SUPPLIES & MATERIALS	20-2540-400	JARVIS WELDING CO	65,200	25,000	40,200
O&M-OPER & MAINT PLANT SERVICES-SUPPLIES & MATERIALS	20-2540-400	JOHNSON CONTROLS	72,597	25,000	47,597
O&M-OPER & MAINT PLANT SERVICES-PURCHASED SERVICES	20-2540-300	JOHNSON CONTROLS FIRE PROTECTION L	31,734	25,000	6,734
ED-INSTRUCTION-SUPPLIES & MATERIALS	10-1000-400	KENDALL HUNT PUBLISHING CO	112,376	25,000	87,376

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			38,862,914		38,862,914	
20	Support Services:							
21	Pupil	2100			7,085,263		7,085,263	
22	Instructional Staff	2200			4,446,508		4,446,508	
23	General Admin.	2300			3,228,273		3,228,273	
24	School Admin	2400			3,768,988		3,768,988	
25	Business:							
26	Direction of Business Spt. Srv.	2510		166,671	0	166,671	0	
27	Fiscal Services	2520		690,615	0	690,615	0	
28	Oper. & Maint. Plant Services	2540			6,641,605	6,641,605	0	
29	Pupil Transportation	2550			2,531,889		2,531,889	
30	Food Services	2560			2,047,387		2,047,387	
31	Internal Services	2570		458,760	0	458,760	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			855,361		855,361	
35	Information Services	2630			18,493		18,493	
36	Staff Services	2640		827,930	0	827,930	0	
37	Data Processing Services	2660		34,294	0	34,294	0	
38	Other:	2900			250,927		250,927	
39	Community Services	3000			1,601,902		1,601,902	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			2,178,270	60,730,673	8,819,875	54,089,068	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,178,270	Total Indirect Costs:	8,819,875	
44				Total Direct Costs:	60,730,673	Total Direct Costs:	54,089,068	
45					= 3.59%		= 16.31%	
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6				09-010-1160-22_AFR22 Urbana SD 116		
7				Urbana SD 116 09010116022		
8	<i>Check box if this schedule is not applicable.....</i>	<input checked="" type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	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					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
41						
42						
43						

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

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

School District Name: Urbana SD 116
 RCDT Number: 09010116022

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	509,061		0	509,061	521,640			521,640
2. Special Area Administration Services	2330	1,132,245		0	1,132,245	1,142,847			1,142,847
3. Other Support Services - School Administration	2490	162,336		0	162,336	216,798			216,798
4. Direction of Business Support Services	2510	146,552	0	0	146,552	165,450			165,450
5. Internal Services	2570	426,005		0	426,005	441,682			441,682
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		44,285			44,285	45,290			45,290
8. Totals		2,331,914	0	0	2,331,914	2,443,127	0	0	2,443,127
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									5%

CERTIFICATION

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

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.
<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

1. Page 10, Line 17, Education Fund, Other Payments in Lieu of Taxes consisting of \$50,000 payment in lieu of taxes
2. Page 12, Line 109, Education Fund, Other Revenue from Local Sources of \$53,513 consists of City of Urbana (\$151,948) , Print Shop Income (\$20,342), and miscellaneous (\$33,171).
3. Page 12, Line 109 O&M Fund, Other Revenue from Local Sources of \$7,001 consists of miscellaneous income
4. Page 12, Line 109 Tort Fund, Other Revenue from Local Sources of \$2,500 consists of miscellaneous income.
5. Page 13, Line 170 Educational Fund, Other Restricted Revenues from State Sources of \$347,149 consists 18-3 Orphans Tuition (\$308,377), After School program (\$30,272) and miscellaneous income (\$8,500).
6. Page 13, Line 199, Education Fund, Fund Service - Other consists of \$40,688 Farm to School grant
7. Page 15, Line 269 Educational Fund, Other Restricted Revenues from Federal Sources of \$8,761,460 consists of School Improvement (\$104,347), Freedom Schools (\$168,797), Cares Act funding (\$7,849,150), FEMA grant (\$134,491). ARP Homeless grant (\$82,322), High Impact tutoring (\$230,661), WIA (\$135,139), ARPA Student Family Community (\$34,136) and miscellaneous (\$22,417).
8. Page 15, Line 269 Transportation Fund, Other Restricted Revenues from Federal Sources of \$47,829 consists of ESSER III funds.
9. Page 15, Line 269 Capital Projects Fund, Other Restricted Revenues from Federal Sources of \$743,905 consists of interest reimbursements
10. Page 16, Line 43 Educational Fund, Other Support Services - Pupils of \$282,174 consists of MS/HS Resource Officers (\$271,691) and miscellaneous (\$10,483).
11. Page 17, Line 75 Educational Fund, Other Support Services - Central of \$230,150 consists of 21st Century Grant (\$69,532) and Mentoring (\$147,965) and miscellaneous (\$12,653).
12. Page 17, Line 85 Educational Fund, Payments to in-state govt units of \$306,378 consists of loss on aquatic center (\$275,482) and miscellaneous of (\$30,896).
13. Page 27, Line 109, Tort Immunity other receipts of \$11,056 consists of \$8,556 impact fees and \$2,500 miscellaneous income
14. Page 27, Line 10, Tort Immunity other receipts of \$11,414 consists miscellaneous income

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
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	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	73,123,980	5,062,261	2,617,838	15,945	80,820,024
9	Direct Expenditures	69,039,125	4,907,201	2,531,889		76,478,215
10	Difference	4,084,855	155,060	85,949	15,945	4,341,809
11	Fund Balance - June 30, 2023	17,151,548	359,129	661,628	7,050,376	25,222,681
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

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

[Guidance for the AARR Requirements](#)