

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

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

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

School District
 Joint Agreement

<p>School District/Joint Agreement Information (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 51084010026</p> <p>County Name: Sangamon</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Auburn CUSD 10</p> <p>Address: 606 North Street</p> <p>City: Auburn</p> <p>Email Address: drool@auburn.k12.il.us</p> <p>Zip Code: 62515</p>		<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool: School District Directory</p> <p>Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions</p> <p>0</p>		<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Eck, Schafer & Punke, LLP</p> <p>Name of Audit Manager: Kristi Corpin, CPA</p> <p>Address: 227 South 7th Street</p> <p>City: Springfield State: IL Zip Code: 62701</p> <p>Phone Number: 217-525-1111 Fax Number: 217-525-1120</p> <p>IL License Number (9 digit): 065-034821 Expiration Date: 9/30/2024</p> <p>Email Address: Kcorpin@esppca.com</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input checked="" type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>		<p>ISBE Use Only</p> <p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>District Superintendent/Administrator Name (Type or Print): Darren Root</p> <p>Email Address: drool@auburn.k12.il.us</p> <p>Telephone: 217-438-6164 Fax Number: _____</p> <p>Signature & Date: _____</p>		<p>Township Treasurer Name (type or print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date: _____</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print): _____</p> <p>Email Address: _____</p> <p>Telephone: _____ Fax Number: _____</p> <p>Signature & Date: _____</p>	

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

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

51-084-0100-26_AFR22 Auburn CUSD 10

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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 1, Subchapter C. (Part 100)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 9/1/1988 (Ex: 00/00/0000)
22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. Sec. 10-20.9a(c) \$ 27,744.78
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.

Adverse opinion on a GAAP basis. Unmodified opinion on a modified cash basis in accordance with the regulatory financial reporting provisions of ISBE.

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

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

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

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

Date: _____

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Eck, Schafer & Punke, 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.

Eck, Schafer & Punke, LLP
Signature

12/8/2023
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):					144,154,148															
8																								
9			Educational		Operations & Maintenance		Transportation		Combined Total			Working Cash												
10	Rate(s):		0.023375		+		0.006155		+		0.001931		=		0.031460		0.000359							
11																								
12																								
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																							
14	B. Results of Operations *																							
15																								
16	Receipts/Revenues			Disbursements/ Expenditures			Excess/ (Deficiency)			Fund Balance														
17	14,489,712			12,212,043			2,277,669			15,581,236														
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																							
19																								
20																								
21	C. Short-Term Debt **																							
22	CPPRT Notes			TAWs			TANs			TO/EMP. Orders			EBF/GSA Certificates											
23	0			+			0			+			0			+			0			+		
24																								
25	Other			0			=			Total			0											
26																								
27																								
28																								
29	D. Long-Term Debt																							
30	Check the applicable box for long-term debt allowance by type of district.																							
31																								
32	<input type="checkbox"/>			a. 6.9% for elementary and high school districts,					19,893,272															
33	<input checked="" type="checkbox"/>			b. 13.8% for unit districts.																				
34																								
35	Long-Term Debt Outstanding:																							
36																								
37	c. Long-Term Debt (Principal only)						Acct																	
38	Outstanding:.....						511			6,676,527														
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 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	<i>Comments:</i>																							
55																								
56																								
57																								
58																								
59																								
60																								
61																								
62																								
63																								
64																								
65																								
66																								
67																								
68																								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
69														
70														
71														
73														

ESTIMATED FINANCIAL PROFILE SUMMARY
 Financial Profile Website

District Name: Auburn CUSD 10
District Code: 51084010026
County Name: Sangamon

1. **Fund Balance to Revenue Ratio:**
 Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
2. **Expenditures to Revenue Ratio:**
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:
3. **Days Cash on Hand:**
 Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)
4. **Percent of Short-Term Borrowing Maximum Remaining:**
 Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)
5. **Percent of Long-Term Debt Margin Remaining:**
 Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total	Ratio	Score	4
15,581,236.00	1.075	Weight	0.35
14,489,712.00		Value	1.40
0.00			
Total	Ratio	Score	4
12,212,043.00	0.843	Adjustment	0
14,489,712.00		Weight	0.35
0.00		Value	1.40
	0		
Total	Days	Score	4
15,618,422.00	460.41	Weight	0.10
33,922.34		Value	0.40
Total	Percent	Score	4
0.00	100.00	Weight	0.10
3,854,826.07		Value	0.40
Total	Percent	Score	3
6,676,527.00	66.43	Weight	0.10
19,893,272.42		Value	0.30

Total Profile Score: 3.90 *

Estimated 2024 Financial Profile Designation: RECOGNITION

* 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

A		B	C	D	E	F	G	H	I	J	K
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)		11,943,707	2,066,479	225,440	511,079	999,306	823,007	1,097,157		223,427
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	(37,186)	4			(4)				
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		11,906,521	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction In Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (600)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities	714									
38	Reserved Fund Balance	730	11,906,521	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427
39	Unreserved Fund Balance										
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		11,906,521	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427
42											
43	ASSETS / LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	164,366								
46	Total Student Activity Current Assets For Student Activity Funds		164,366								
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	164,366								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		164,366								
51											
52	Total ASSETS / LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		12,070,887	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds		0	0	0	0	0	0	0	0	0
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (600) 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	164,366	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	11,906,521	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		12,070,887	2,066,483	225,440	511,075	999,306	823,007	1,097,157	0	223,427

Account Groups	A				M	N
	ASSETS (Enter Whole Dollars)	B	L	Account Groups		
	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt		
3 CURRENT ASSETS (100)						
4 Cash (Accounts 111 through 115)	120					
5 Investments	130					
6 Taxes Receivable	140					
7 Interfund Receivables	150					
8 Intergovernmental Accounts Receivable	160					
9 Other Receivables	170					
10 Inventory	180					
11 Prepaid Items	190					
12 Other Current Assets (Discipline & Itemize)						
13 Total Current Assets		0				
14 CAPITAL ASSETS (200)						
15 Works of Art & Historical Treasures	210					
16 Land	220		858,650			
17 Building & Building Improvements	230		23,571,961			
18 Site Improvements & Infrastructure	240		3,715,980			
19 Capitalized Equipment	250		9,303,844			
20 Construction in Progress	260		42,174			
21 Amount Available in Debt Service Funds	340				225,440	
22 Amount to be Provided for Payment on Long-Term Debt	350				6,451,087	
23 Total Capital Assets			37,492,609		6,676,527	
CURRENT LIABILITIES (400)						
24 Interfund Payables	410					
25 Intergovernmental Accounts Payable	420					
26 Other Payables	430					
27 Contracts Payable	440					
28 Loans Payable	460					
29 Salaries & Benefits Payable	470					
30 Payroll Deductions & Withholdings	480					
31 Deferred Revenues & Other Current Liabilities	490					
32 Due to Activity Fund Organizations	495					
33 Total Current Liabilities		0				
LONG-TERM LIABILITIES (500)						
34 Long-Term Debt Payable (General Obligation, Revenue, Other)	511				6,676,527	
35 Total Long-Term Liabilities					6,676,527	
36 Unreserved Fund Balance	714					
37 Investment in General Fixed Assets	730		37,492,609			
38 Total Liabilities and Fund Balance		0	37,492,609		6,676,527	
ASSETS / LIABILITIES for Student Activity Funds						
43 CURRENT ASSETS (100) for Student Activity Funds						
44 Student Activity Fund Cash and Investments	126					
45 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 Unreserved Student Activity Fund Balance For Student Activity Funds	715					
50 Total Student Activity Liabilities and Fund Balance For Student Activity Funds						
Total ASSETS / LIABILITIES District with Student Activity Funds						
52 Total Current Assets District with Student Activity Funds		0				
53 Total Capital Assets District with Student Activity Funds			37,492,609		6,676,527	
54 Total Current Liabilities District with Student Activity Funds						
55 Total Current Liabilities District with Student Activity Funds						
56 Total Long-Term Liabilities District with Student Activity Funds						
57 Total Long-Term Liabilities District with Student Activity Funds						6,676,527
58 Unreserved Fund Balance District with Student Activity Funds	714					
59 Investment in General Fixed Assets District with Student Activity Funds	730					
60 Total Liabilities and Fund Balance District with Student Activity Funds			37,492,609		6,676,527	
61 Total Liabilities and Fund Balance District with Student Activity Funds			37,492,609		6,676,527	

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(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
RECEIPTS/REVENUES										
1 LOCAL SOURCES	1000	4,503,898	1,089,408	649,634	273,051	548,441	1,175,897	50,761	0	55,279
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	5,924,972	595,571	0	194,970	0	0	0	0	0
4 FEDERAL SOURCES	4000	1,503,747	55,959	0	297,375	0	0	0	0	0
5 Total Direct Receipts/Revenues		11,932,617	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
6 Receipts/Revenues for "On-Behalf" Payments ²	3998	3,102,265								
7 Total Receipts/Revenues		15,034,882	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
DISBURSEMENTS/EXPENDITURES										
8 Instruction	1000	6,690,001				149,561			0	
9 Support Services	2000	2,652,422	1,575,540		552,514	283,615	1,608,857		0	40,188
10 Community Services	3000	8,569	0		0	141			0	
11 Payments to Other Districts & Governmental Units	4000	728,641	0	0	0	0	0		0	0
12 Debt Service	5000	0	4,356	649,704	0	0			0	11,967
13 Total Direct Disbursements/Expenditures		10,079,633	1,579,896	649,704	552,514	433,317	1,608,857		0	52,155
14 Disbursements/Expenditures for "On-Behalf" Payments ²	4180	3,102,265								
15 Total Disbursements/Expenditures		13,181,898	1,579,896	649,704	552,514	433,317	1,608,857		0	52,155
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,852,984	161,042	(70)	212,882	115,124	(432,960)	50,761	0	3,124
OTHER SOURCES/USES OF FUNDS										
17 OTHER SOURCES OF FUNDS (7000)										
18 PERMANENT TRANSFER FROM VARIOUS FUNDS										
19 Abolishment of the Working Cash Fund ²	7110									
20 Abatement of the Working Cash Fund ²	7110									
21 Transfer of Working Cash Fund Interest	7120									
22 Transfer Among Funds	7130									
23 Transfer of Interest	7140									
24 Transfer from Capital Project Fund to O&M Fund	7150									
25 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
26 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
27 SALE OF BONDS (7200)										
28 Principal on Bonds Sold	7210									
29 Premium on Bonds Sold	7220									
30 Accrued Interest on Bonds Sold	7230									
31 Sale or Compensation for Fixed Assets ⁶	7300									
32 Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
33 Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
34 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
35 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
36 Transfer to Capital Projects Fund	7800									
37 ISBE Loan Proceeds	7900									
38 Other Sources Not Classified Elsewhere	7990									
39 Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
40 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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (50)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
76	Total Receipts/Revenues and Other Sources of Funds (Over/Under)		1,852,984	161,042	(70)	212,882	115,124	(432,960)	50,761	0	3,124
77	Excess of Receipts/Revenues and Other Sources of Funds		10,053,537	1,905,441	225,510	298,193	824,182	1,255,967	1,046,396	0	220,303
78	Fund Balances without Student Activity Funds - July 1, 2022		11,906,521	2,066,483	225,440	511,075	939,306	823,007	1,097,157	0	223,427
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
80	Fund Balances without Student Activity Funds - June 30, 2023		130,794								
81	Student Activity Fund Balance - July 1, 2022		370,294								
82	RECEIPTS/REVENUES - Student Activity Funds	1799									
83	Total Student Activity Direct Receipts/Revenues		336,722								
84	DISBURSEMENTS/EXPENDITURES - Student Activity Funds	1999									
85	Total Student Activity Disbursements/Expenditures		33,572								
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		164,366								
87	Student Activity Fund Balance - June 30, 2023										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(80) 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	LOCAL SOURCES	1000	4,874,192	1,089,408	649,634	273,051	548,441	1,175,897	50,761	0	55,279
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	5,924,972	595,571	0	194,970	0	0	0	0	0
96	FEDERAL SOURCES	4000	1,503,747	55,959	0	297,375	0	0	0	0	0
97	Total Direct Receipts/Revenues		12,302,911	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
98	Receipts/Revenues for "On Behalf" Payments ²	3998	3,102,265	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		15,405,176	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	7,025,723				149,561				
102	Support Services	2000	2,652,422	1,575,540		552,514	283,615	1,608,857			40,188
103	Community Services	3000	8,569	0		0	141				
104	Payments to Other Districts & Governmental Units	4000	728,641	0	0	0	0	0			0
105	Debt Service	5000	0	4,356	649,704	0	0	0			11,967
106	Total Direct Disbursements/Expenditures		10,416,355	1,579,896	649,704	552,514	433,317	1,608,857			52,155
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,102,265	0	0	0	0	0			0
108	Total Disbursements/Expenditures		13,518,620	1,579,896	649,704	552,514	433,317	1,608,857			52,155
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,886,556	161,042	(70)	212,882	115,124	(432,960)	50,761	0	3,124
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0	0	0	0	0
112	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
113	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	0	0	0
114	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		12,070,887	2,066,483	225,440	511,075	939,306	823,007	1,097,157	0	223,427
117											

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)	
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100										
6	Designated Purposes Levies (1110-1120)	1130	3,304,302	869,991	649,376	272,939	212,902		50,741		55,257	
7	Leasing Purposes Levy	1140	51,863									
8	SICA/Medicare Only Purposes Levies	1150					251,006					
9	Area Vocational Construction Purposes Levy	1160										
10	Summer School Purposes Levy	1170										
11	Other Tax Levies (Describe & Itemize)	1190	2,456	350	258	112	187		20		22	
12	Total Ad Valorem Taxes Levied by District		3,358,621	870,341	649,634	273,051	464,095	0	50,761	0	55,279	
13	PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210										
15	Payments from Local Housing Authorities	1220										
16	Corporate Personal Property Replacement Taxes	1230	759,117				84,346					
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290										
18	Total Payments in Lieu of Taxes		759,117	0	0	0	84,346	0	0	0	0	
19	TUITION											
20	Regular - Tuition from Pupils or Parents (In State)	1311										
21	Regular - Tuition from Other Districts (In State)	1312										
22	Regular - Tuition from Other Sources (In State)	1313										
23	Regular - Tuition from Other Sources (Out of State)	1314										
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321										
25	Summer Sch - Tuition from Other Districts (In State)	1322										
26	Summer Sch - Tuition from Other Sources (In State)	1323										
27	Summer Sch - Tuition from Other Sources (Out of State)	1324										
28	CTE - Tuition from Pupils or Parents (In State)	1331										
29	CTE - Tuition from Other Districts (In State)	1332										
30	CTE - Tuition from Other Sources (In State)	1333										
31	CTE - Tuition from Other Sources (Out of State)	1334										
32	Special Ed - Tuition from Pupils or Parents (In State)	1341										
33	Special Ed - Tuition from Other Districts (In State)	1342										
34	Special Ed - Tuition from Other Sources (In State)	1343										
35	Special Ed - Tuition from Other Sources (Out of State)	1344										
36	Adult - Tuition from Pupils or Parents (In State)	1351										
37	Adult - Tuition from Other Districts (In State)	1352										
38	Adult - Tuition from Other Sources (In State)	1353										
39	Adult - Tuition from Other Sources (Out of State)	1354										
40	Total Tuition		0	0	0	0	0	0	0	0	0	
41	TRANSPORTATION FEES											
42	Regular - Transp Fees from Pupils or Parents (In State)	1411										
43	Regular - Transp Fees from Other Districts (In State)	1412										
44	Regular - Transp Fees from Other Sources (In State)	1413										
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415										
46	Regular Transp Fees from Other Sources (Out of State)	1416										
47	Summer Sch - Transp Fees from Pupils or Parents (In State)	1421										
48	Summer Sch - Transp Fees from Other Districts (In State)	1422										
49	Summer Sch - Transp Fees from Other Sources (In State)	1423										
50	Summer Sch - Transp Fees from Other Sources (Out of State)	1424										
51	CTE - Transp Fees from Pupils or Parents (In State)	1431										
52	CTE - Transp Fees from Other Districts (In State)	1432										
53	CTE - Transp Fees from Other Sources (In State)	1433										
54	CTE - Transp Fees from Other Sources (Out of State)	1434										
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441										
56	Special Ed - Transp Fees from Other Districts (In State)	1442										
57	Special Ed - Transp Fees from Other Sources (In State)	1443										
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444										
59	Adult - Transp Fees from Pupils or Parents (In State)	1451										
60	Adult - Transp Fees from Other Districts (In State)	1452										
61	Adult - Transp Fees from Other Sources (In State)	1453										
62	Adult - Transp Fees from Other Sources (Out of State)	1454										
63	Total Transportation Fees		0	0	0	0	0	0	0	0	0	

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	100	200	300	400	500	600	700	800	900
			Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	EARNINGS ON INVESTMENTS	1590									
64	Interest on Investments	1510		214,681							
65	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		0	214,681	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	176,409								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	2,132								
74	Other Food Service (Describe & Itemize)	1690	785								
75	Total Food Service		179,326								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	111,807								
80	Book Store Sales	1780									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	3,922								
82	Student Activity Funds Revenues	1799	370,344								
83	Total District/School Activity Income (without Student Activity Funds)		545,723								
84	Total District/School Activity Income (with Student Activity Funds)		486,023								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	81,988								
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		81,988								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		2,985							
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950									
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Driver Education Fees	1980	5,904								
104	Proceeds from Vendors Contracts	1988									
105	School Facility Occupation Tax Proceeds	1991						1,152,776			
106	Payment from Other Districts	1992									
107	Sale of Vocational Projects	1993									
108	Other Local Fees (Describe & Itemize)	1999	3,813								
109	Other Local Revenues (Describe & Itemize)	1999	9,617								
110	Total Other Revenue from Local Sources	1000	4,503,898	1,401,486	649,634	273,051	548,441	1,175,897	50,761	0	55,279
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,874,192	1,089,408	649,634	273,051	548,441	1,175,897	50,761	0	55,279
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,874,192	1,089,408	649,634	273,051	548,441	1,175,897	50,761	0	55,279
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)	2100									
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-through (Describe & Itemize)	2300									
117	Total Flow-through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	0	0	0	0
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)	3000									
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)	3001									
120	Evidence Based Funding Formula (Section 18-8.15)	3005									
121	Reorganization Incentives (Accounts 3005-3021)	3030									
122	General State Aid - Fast Growth District Grant	3099									
123	Other Unrestricted Grants-in-Aid from State Sources (Describe & Itemize)	3099	5,516,332	545,571	0	0	0	0	0	0	0
124	Total Unrestricted Grants-in-Aid		5,516,332	545,571	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (8100 - 3000)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100									
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Ophthalmology - Individual	3120	68,806								
131	Special Education - Ophthalmology - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3159									
134	Total Special Education		68,806								
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	12,195								
137	CTE - Secondary Program Improvement (CTE)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Pre-licium	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3289									
143	Total Career and Technical Education		12,195								
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed										
148	State Free Lunch & Breakfast	3360	1,658								
149	School Breakfast Initiative	3385									
150	Driver Education	3370	18,705								
151	Adult Ed (from LCES)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				155,986					
155	Transportation - Special Education	3510				38,984					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation					194,970					
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3650									
160	Trent Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Early Childhood - Block Grant	3766	307,775								
163	Chicago General Education Block Grant	3767									
164	Chicago Educational Services Block Grant	3775									
165	School Safety & Educational Improvement Block Grant	3780									
166	Technology - Technology for Success	3815									
167	State Charter Schools	3825									
168	Extended Learning Opportunities - Summer Bridges	3920									
169	Infrastructure Improvements - Planning/Construction	3925									
170	School Infrastructure - Maintenance Projects	3995									
171	Other Restricted Revenue from State sources (Describe & Itemize)		408,640								
172	Total Restricted Grants-In-Aid		5,934,972								
173	Total Receipts from State Sources	3000									
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt										
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt										

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	[10]	[20]	[30]	[40]	[50]	[60]	[70]	[80]	[90]
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (REI)	4107									
188	Title V - Other (Describe & Itemize)	4199	0				0				
189	Total Title V		0				0				
190	FOOD SERVICE										
191	Breakfast Start-Up Expansion	4200									
192	National School Lunch Program	4210	349,551								
193	Special Milk Program	4215									
194	School Breakfast Program	4220	85,161								
195	Summer Food Service Program	4225									
196	Child and Adult Care Food Program	4226									
197	Fresh Fruits & Vegetables	4240									
198	Food Service - Other (Describe & Itemize)	4299	437,712								
199	Total Food Service		437,712								
200	TITLE I										
201	Title I - Low Income	4300	291,179								
202	Title I - Low Income - Neglected, Private	4305									
203	Title I - Migrant Education	4340									
204	Title I - Other (Describe & Itemize)	4399	291,179								
205	Total Title I		291,179								
206	TITLE IV										
207	Title IV - Student Support & Academic Enrichment Grant	4400									
208	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
209	Title IV - 21st Century Comm Learning Centers	4421									
210	Title IV - Other (Describe & Itemize)	4499	7,796								
211	Total Title IV		7,796								
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Four-Through	4600	20,793								
214	Fed - Spec Education - Preschool Discretionary	4605									
215	Fed - Spec Education - IDEA - Flow Through	4620	309,043								
216	Fed - Spec Education - IDEA - Room & Board	4625									
217	Fed - Spec Education - IDEA - Discretionary	4630									
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	329,836								
219	Total Federal - Special Education		329,836								
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770									
222	CTE - Other (Describe & Itemize)	4799	0								
223	Total CTE - Perkins		0								
224	Total CTE - Perkins		0								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational [10]	Operations & Maintenance [20]	Debt Services [30]	Transportation [40]	Municipal Retirement/Social Security [50]	Capital Projects [60]	Working Cash [70]	Tort [80]	Fire Prevention & Safety [90]
1											
2											
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4830									
227	ARRA - Title I - Low Income	4831									
228	ARRA - Title I - Neglected, Private	4832									
229	ARRA - Title I - Delinquent, Private	4833									
230	ARRA - Title I - School Improvement (Part A)	4834									
231	ARRA - Title I - School Improvement (Section 1005g)	4835									
232	ARRA - IDEA - Part B - Preschool	4836									
233	ARRA - IDEA - Part B - Flow-Through	4837									
234	ARRA - Title IID - Technology Formula	4850									
235	ARRA - Title IID - Technology-Competitive	4851									
236	ARRA - McKinney - Vento Homeless Education	4852									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - I	4871									
246	Other ARRA Funds - II	4872									
247	Other ARRA Funds - III	4873									
248	Other ARRA Funds - IV	4874									
249	Other ARRA Funds - V	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Separation Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	50,168									
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	16,536								
268	Medicaid Matching Funds - Fee-For-Service Program	4992	29,657								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	345,873	55,959							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	1,503,747	55,959							
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		11,932,617	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
272	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		12,902,911	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		12,902,911	1,740,938	649,634	765,396	548,441	1,175,897	50,761	0	55,279

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

1	2	3	A										K	L
			Description (Enter whole Dollars)											
B	C	D	E	F	G	H	I	J	K	L	Total	Budget		
Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)					
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits						
10 - EDUCATIONAL FUND (ED)														
1000														
1100	3,879,757	335,012	211,957	122,752	43,882	1,493			4,594,853	4,812,588				
1115									0					
1125														
1200	215,724	42,986	2,555	13,529	2,260				277,054	260,036				
1225	932,135	81,238	89,258						1,102,631	1,069,100				
1250									0					
1300									0					
1400	182,551	8,320		184		700			191,755	182,972				
1500	256,482	6,585	91,691	79,040	97	21,307			455,202	461,380				
1600	15,128	75							15,203	14,890				
1700	45,378	5,476		2,449					53,303	53,875				
1800									0					
1900									0					
1910									0					
1911									0					
1912									0					
1913									0					
1914									0					
1915									0					
1916									0					
1917									0					
1918									0					
1919									0					
1920									0					
1921									0					
1922									0					
1999									0					
1000	5,527,155	479,692	395,461	217,954	46,239				6,680,001	6,854,791				
1000	5,527,155	479,692	395,461	217,954	46,239				6,680,001	6,854,791				
2000									0					
2000									0					
2100									0					
2110	65,473	841		7,665					73,979	70,694				
2120	70,896	902							71,798	69,122				
2130	109,894	28		4,131	23,075				137,128	191,292				
2140									0					
2150									0					
2190									0					
2100	246,263	1,771	0	11,796	23,075	0			282,905	331,048				
2200									0					
2210									38,052	40,000				
2220	76,796	12,955	7,914	3,135					92,886	92,910				
2230									0					
2200	76,796	43,093	7,914	3,135	0				130,938	146,159				
2310									53,932	65,200				
2320	227,177	27,958	30,822	4,868		8,540			293,974	277,792				
2361									0					
2365									0					
2300	227,177	28,631	77,159	15,240	0	11,689			359,896	424,992				
37														
38														
39														
40														
41														
42														
43														
44														
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55														

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) 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
1												
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
56	Office of the Principal Services	2410	603,180	35,693	1,568			3,348			643,789	748,582
57	Other Support Services - School Admin (Describe & Itemize)	2490									0	
58	Total Support Services - School Administration	2400	603,180	35,693	1,568	0	0	3,348	0	0	643,789	748,582
59	SUPPORT SERVICES - BUSINESS											
60	Direction of Business Support Services	2510									0	
61	Fiscal Services	2520	105,847	6,032	10,885	4,872		28			127,664	128,385
62	Operation & Maintenance of Plant Services	2540									0	
63	Pupil Transportation Services	2550				300					12,866	16,891
64	Food Services	2560	282,052	30,828	12,566	388,073	12,594	5,802			719,578	1,054,980
65	Internal Services	2570			229						0	
66	Total Support Services - Business	2500	387,899	36,860	23,680	393,245	12,594	5,830	0	0	860,108	1,180,256
67	SUPPORT SERVICES - CENTRAL											
68	Direction of Central Support Services	2610									0	
69	Planning, Research, Development, & Evaluation Services	2620									0	
70	Information Services	2630									0	
71	Staff Services	2640									0	
72	Data Processing Services	2660	172,426	12,031	75,052	28,789	82,747				371,045	385,092
73	Total Support Services - Central	2600	172,426	12,031	75,052	28,789	82,747	0	0	0	371,045	385,092
74	Other Support Services (Describe & Itemize)	2900				3,741					3,741	5,923
75	Total Support Services	2000	1,713,741	158,079	185,373	455,946	118,416	20,867	0	0	2,652,422	3,222,032
76	COMMUNITY SERVICES (ED)											
77	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	3000	830	21	855	6,863					8,569	7,500
78	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4000									0	
79	Payments for Regular Programs	4110									0	
80	Payments for Special Education Programs	4120			88,741						88,741	354,962
81	Payments for Adult/Continuing Education Programs	4130									0	
82	Payments for CTE Programs	4140					54,727				54,727	62,000
83	Payments for Community College Programs	4170									0	
84	Other Payments to In-State Govt. Units (Describe & Itemize)	4190					54,727				143,468	416,962
85	Total Payments to Other Govt Units (In-State)	4100			88,741		54,727				143,468	416,962
86	Payments for Regular Programs - Tuition	4210									0	
87	Payments for Special Education Programs - Tuition	4220									494,173	563,000
88	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
89	Payments for CTE Programs - Tuition	4240									91,000	91,000
90	Payments for Community College Programs - Tuition	4270									0	
91	Payments for Other Programs - Tuition	4280									0	
92	Other Payments to In-State Govt Units	4290									0	
93	Total Payments to Other Govt Units - Tuition (In State)	4200									585,173	654,000
94	Payments for Regular Programs - Transfers	4310									0	
95	Payments for Special Education Programs - Transfers	4320									0	
96	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
97	Payments for CTE Programs - Transfers	4340									0	
98	Payments for Community College Programs - Transfers	4370									0	
99	Other Payments to In-State Govt Units - Transfers	4380									0	
100	Total Payments to Other Govt Units - Transfers (In-State)	4300			0						0	0
101	Payments to Other Govt Units (Out-of-State)	4400									0	
102	Total Payments to Other Govt Units	4000						639,900			728,641	1,070,962
103	DEBT SERVICES (ED)	5000									0	
104	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT										0	
105	Tax Anticipation Warrants	5110									0	
106	Tax Anticipation Notes	5120									0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter whole dollars)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
09	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
10	State Aid Anticipation Certificates	5140										
11	Other Interest on Short-Term Debt	5150										
12	Total Interest on Short-Term Debt	5100										
13	Debt Services - Interest on Long-Term Debt	5200										
14	Total Debt Services	5000										
15	PROVISIONS FOR CONTINGENCIES (ED)	6000										
16	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,241,726	637,792	670,430	680,763	164,655	684,267	0	0	10,079,633	11,155,285
17	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,241,726	637,792	670,430	680,763	164,655	1,020,989	0	0	10,416,355	11,155,285
18	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)											
19	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,852,984	
20											1,886,556	
21												
22	20 - OPERATIONS & MAINTENANCE FUND (O&M)	2000										
23	SUPPORT SERVICES - PUPILS	2100										
24	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
25	SUPPORT SERVICES - BUSINESS	2500										
26	Direction of Business Support Services	2510										
27	Facilities Acquisition & Construction Services	2530										
28	Operation & Maintenance of Plant Services	2540	485,030	69,103	204,248	422,482	289,613	55,064			1,525,540	2,381,362
29	Pupil Transportation Services	2550										
30	Food Services	2560										
31	Total Support Services - Business	2500	485,030	69,103	204,248	422,482	289,613	55,064	0	0	1,525,540	2,381,362
32	Other Support Services (Describe & Itemize)	2900					50,000				50,000	50,000
33	Total Support Services	2000	485,030	69,103	204,248	422,482	339,613	55,064	0	0	1,575,540	2,431,362
34	COMMUNITY SERVICES (O&M)	3000										
35	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
36	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4100										
37	Payments for Regular Programs	4120										
38	Payments for Special Education Programs	4140										
39	Payments for CTE Programs	4190										
40	Other Payments to In-State Govt. Units (Describe & Itemize)	4100			0							
41	Total Payments to Other Govt. Units (In-State)	4400			0							
42	Payments to Other Govt. Units (Out of State)	4000			0							
43	Total Payments to Other Govt Units	5000			0							
44	DEBT SERVICES (O&M)											
45	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110										
46	Tax Anticipation Warrants	5120										
47	Tax Anticipation Notes	5130										
48	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140										
49	State Aid Anticipation Certificates	5150										
50	Other Interest on Short-Term Debt (Describe & Itemize)	5100							0			0
51	Total Debt Service - Interest on Short-Term Debt	5200							0			0
52	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5000										
53	Total Debt Services	6000									4,356	4,356
54	PROVISIONS FOR CONTINGENCIES (O&M)											
55	Total Direct Disbursements/Expenditures		485,030	69,103	204,248	422,482	339,613	59,420	0	0	1,579,896	2,435,718
56	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										161,042	

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
1	Description (Enter Whole Dollars)											
2												
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
162	Payments for Special Education Programs	4120										0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4130										0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0				0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110										0
168	Tax Anticipation Notes	5120										0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
170	State Aid Anticipation Certificates	5140										0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0				0
172	Total Debt Services - Interest On Short-Term Debt	5000						0				0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
175	(Lease/Purchase Principal Retired) 11											
176	Total Debt Services	5400			500			515,000				515,000
177	PROVISION FOR CONTINGENCIES (DS)	6000			500			649,704				649,704
178	Total Disbursements/Expenditures				500			649,704				649,704
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							649,704				649,704
180								134,204				134,204
181												
182	40 - TRANSPORTATION FUND (TR)											
183	SUPPORT SERVICES (TR)											
184	SUPPORT SERVICES - PUPILS	2100										0
185	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											0
186	SUPPORT SERVICES - BUSINESS	2550										
187	Pupil Transportation Services	2900	366,197	18,779	41,317	114,076	11,562	583				552,514
188	Other Support Services (Describe & Itemize)	2000	366,197	18,779	41,317	114,076	11,562	583				552,514
189	Total Support Services	3000										0
190	COMMUNITY SERVICES (TR)	4000										
191	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
192	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
193	Payments for Regular Programs	4110										0
194	Payments for Special Education Programs	4120										0
195	Payments for Adult/Continuing Education Programs	4130										0
196	Payments for CTE Programs	4140										0
197	Payments for Community College Programs	4170										0
198	Other Payments to In-State Govt. Units (Describe & Itemize)	4100										0
199	Total Payments to Other Govt. Units (In-State)	4000										0
200	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
201	Total Payments to Other Govt Units	4000						0				0
202	DEBT SERVICES (TR)	5000										
203	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
204	Tax Anticipation Warrants	5110										0
205	Tax Anticipation Notes	5120										0
206	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										0
207	State Aid Anticipation Certificates	5140										0
208	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
108	Total Debt Services - Interest On Short-Term Debt	5100										0
109	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
110	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										0
111	(Lease/Purchase Principal Retired) 11	5400										0
112	DEBT SERVICES - OTHER (Describe & Itemize)	5000										0
113	Total Debt Services	6000										0
114	PROVISION FOR CONTINGENCIES (TR)				41,317	114,076	11,562	583	0	0	552,514	633,939
115	Total Disbursements/Expenditures		366,197	18,779	41,317	114,076	11,562	583	0	0	212,882	
116	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
117	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)	1000										
118	INSTRUCTION (MR/SS)	1100										
119	Regular Programs	1100		54,185							54,185	55,730
120	Pre-K Programs	1125		14,993							14,993	15,563
121	Special Education Programs (Functions 1200-1220)	1200		59,066							59,066	56,500
122	Special Education Programs - Pre-K	1225									0	0
123	Remedial and Supplemental Programs - K-12	1250									0	0
124	Remedial and Supplemental Programs - Pre-K	1275									0	0
125	Adult/Continuing Education Programs	1300		2,599							2,599	2,500
126	CTE Programs	1400		17,969							17,969	19,000
127	Interscholastic Programs	1500		214							214	1,650
128	Summer School Programs	1600									0	0
129	Gifted Programs	1650									535	550
130	Driver's Education Programs	1700									0	0
131	Bilingual Programs	1800									0	0
132	Truants' Alternative & Optional Programs	1900									0	0
133	Total Instruction	1000		149,561							149,561	151,493
134	SUPPORT SERVICES (MR/SS)	2000										
135	SUPPORT SERVICES - PUPILS	2100										
136	Attendance & Social Work Services	2110		949							949	1,000
137	Guidance Services	2120		1,028							1,028	
138	Health Services	2130		17,942							17,942	19,000
139	Psychological Services	2140									0	0
140	Speech Pathology & Audiology Services	2150									0	0
141	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
142	Total Support Services - Pupils	2100		19,919							19,919	20,000
143	SUPPORT SERVICES - INSTRUCTIONAL STAFF	2200										
144	Improvement of Instruction Services	2210									0	0
145	Educational Media Services	2220		5,059							5,059	5,650
146	Assessment & Testing	2230									0	1,012
147	Total Support Services - Instructional Staff	2200		5,059							5,059	6,662
148	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
149	Board of Education Services	2310									0	0
150	Executive Administration Services	2320		13,505							13,505	12,600
151	Special Area Administration Services	2330									0	0
152	Claims Paid from Self Insurance Fund	2361									0	0
153	Risk Management and Claims Services Payments	2365									0	0
154	Total Support Services - General Administration	2300		13,505							13,505	12,600
155	SUPPORT SERVICES - SCHOOL ADMINISTRATION	2400										
156	Office of the Principal Services	2410		30,769							30,769	35,500
157	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
158	Total Support Services - School Administration	2400		30,769							30,769	35,500

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

1	2	A	B		C	D	E	F	G	H	I	J	K	L
			Funct #	(100)										
		Description (Enter Whole Dollars)	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget		
		SUPPORT SERVICES - BUSINESS												
	2510	Direction of Business Support Services		16,911							16,911	18,200		
	2520	Fiscal Services												
	2530	Facilities Acquisition & Construction Services		76,394							76,394	72,500		
	2540	Operation & Maintenance of Plant Services		50,624							50,624	54,500		
	2550	Pupil Transportation Services		43,016							43,016	44,000		
	2560	Food Services												
	2570	Internal Services		186,945							186,945	189,200		
	2580	Total Support Services - Business												
	2590	SUPPORT SERVICES - CENTRAL												
	2610	Direction of Central Support Services												
	2620	Planning, Research, Development, & Evaluation Services												
	2630	Information Services												
	2640	Staff Services												
	2660	Data Processing Services		27,418							27,418	32,000		
	2670	Total Support Services - Central		27,418							27,418	32,000		
	2900	Other Support Services (Describe & Itemize)												
	2000	Total Support Services		283,615							283,615	285,962		
	3000	COMMUNITY SERVICES (MR/SS)		141							141			
	4000	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)												
	4110	Payments for Regular Programs												
	4120	Payments for Special Education Programs												
	4140	Payments for CTE Programs												
	4000	Total Payments to Other Govt Units		0							0	0		
	5000	DEBT SERVICES (MR/SS)												
	5110	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT												
	5120	Tax Anticipation Warrants												
	5130	Tax Anticipation Notes												
	5140	Corporate Personal Prop. Repl. Tax Anticipation Notes												
	5150	State Aid Anticipation Certificates												
	5000	Total Debt Services - Interest									0	0		
	6000	PROVISION FOR CONTINGENCIES (MR/SS)												
	433,317	Total Disbursements/Expenditures		433,317							433,317	447,455		
	115,124	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									115,124			
		60 - CAPITAL PROJECTS (CP)												
	2000	SUPPORT SERVICES (CP)												
	2530	Facilities Acquisition and Construction Services					1,509,536				1,509,536	1,505,000		
	2900	Other Support Services (Describe & Itemize)					1,509,536				1,509,536	1,615,000		
	2000	Total Support Services		0			0				0	0		
	4000	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)												
	4110	Payments to Regular Programs (In-State)												
	4120	Payments for Special Education Programs												
	4140	Payments for CTE Programs												
	4190	Other Payments to In-State Govt. Units (Describe & Itemize)												
	4000	Total Payments to Other Govt Units		0							0	0		
	6000	PROVISION FOR CONTINGENCIES (S&C/CI)												
	1,608,857	Total Disbursements/Expenditures		0			1,509,536				1,608,857	1,615,000		
	(432,960)	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures									(432,960)			

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
166	Support Services - School Administration	2400										0
167	Office of the Principal Services	2410										0
168	Other Support Services - School Administration (Describe & Itemize)	2490										0
169	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
170	Support Services - Business	2500										0
171	Direction of Business Support Services	2510										0
172	Fiscal Services	2520										0
173	Facilities Acquisition and Construction Services	2530										0
174	Operation & Maintenance of Plant Services	2540										0
175	Pupil Transportation Services	2550										0
176	Food Services	2560										0
177	Internal Services	2570										0
178	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
179	Support Services - Central	2600										0
180	Direction of Central Support Services	2610										0
181	Planning, Research, Development & Evaluation Services	2620										0
182	Information Services	2630										0
183	Staff Services	2640										0
184	Data Processing Services	2660										0
185	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
186	Other Support Services (Describe & Itemize)	2900										0
187	Total Support Services	3000	0	0	0	0	0	0	0	0	0	0
188	COMMUNITY SERVICES (TF)	4000										0
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										0
190	Payments to Other Dist & Govt Units (In-State)	4110										0
191	Payments for Regular Programs	4120										0
192	Payments for Special Education Programs	4130										0
193	Payments for Adult/Continuing Education Programs	4140										0
194	Payments for CTE Programs	4170										0
195	Payments for Community College Programs	4190										0
196	Other Payments to In-State Govt Units (Describe & Itemize)	4100										0
197	Total Payments to Other Dist & Govt Units (In-State)	4210										0
198	Payments for Regular Programs - Tuition	4220										0
199	Payments for Special Education Programs - Tuition	4230										0
200	Payments for Adult/Continuing Education Programs - Tuition	4240										0
201	Payments for CTE Programs - Tuition	4270										0
202	Payments for Community College Programs - Tuition	4280										0
203	Payments for Other Programs - Tuition	4290										0
204	Other Payments to In-State Govt Units (Describe & Itemize)	4300										0
205	Total Payments to Other Dist & Govt Units - Tuition (In State)	4310										0
206	Payments for Regular Programs - Transfers	4320										0
207	Payments for Special Education Programs - Transfers	4330										0
208	Payments for Adult/Continuing Ed Programs - Transfers	4340										0
209	Payments for CTE Programs - Transfers	4370										0
210	Payments for Community College Program - Transfers	4380										0
211	Payments for Other Programs - Transfers	4390										0
212	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4300										0
213	Total Payments to Other Dist & Govt Units-Transfers (In State)	4400										0
214	Payments to Other Dist & Govt Units (Out of State)	4000										0
215	Total Payments to Other Dist & Govt Units	5000										0
216	DEBT SERVICES (TF)	5100										0
217	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5110										0
218	Tax Anticipation Warrants	5120										0
219	Tax Anticipation Notes	5130										0
220	Corporate Personal Prop. Repl. Tax Anticipation Notes	5140										0
221	State Aid Anticipation Certificates	5150										0
222	Other Interest or Short-Term Debt	5000										0
223	Total Debt Services - Interest on Short-Term Debt	5000										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 #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
124	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹	5400									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5000									0	
427	Total Debt Services	6000									0	
428	PROVISIONS FOR CONTINGENCIES (TF)										0	
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000									0	
434	SUPPORT SERVICES - BUSINESS										0	
435	Facilities Acquisition & Construction Services	2530			811			39,377			40,188	41,377
436	Operation & Maintenance of Plant Services	2540						39,377			40,188	41,377
437	Total Support Services - Business	2500	0	0	811	0	0	39,377	0	0	40,188	41,377
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	811	0	0	39,377	0	0	40,188	41,377
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000									0	
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000									0	
445	DEBT SERVICES (FP&S)	5000									11,967	11,967
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT										0	
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5000									11,967	11,967
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									11,967	11,967
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									11,967	11,967
452	Total Debt Service	5000									11,967	11,967
453	PROVISION FOR CONTINGENCIES (FP&S)	6000									52,155	53,344
454	Total Disbursements/Expenditures		0	0	811	0	0	51,344	0	0	52,155	53,344
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										3,124	

1	A	B	C	D	E	F
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	3,304,302	1,939,080	1,365,222	3,369,603	1,430,523
5	Operations & Maintenance	869,991	510,588	359,403	887,269	376,681
6	Debt Services **	649,376	373,215	276,161	648,549	275,334
7	Transportation	272,939	160,186	112,753	278,362	118,176
8	Municipal Retirement	212,902	124,930	87,972	217,096	92,166
9	Capital Improvements	0	0	0	0	0
10	Working Cash	50,741	29,781	20,960	51,751	21,970
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	55,257	32,435	22,822	56,364	23,929
13	Leasing Levy	0	0	0	0	0
14	Special Education	51,863	26,131	25,732	45,409	19,278
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	251,006	147,328	103,678	256,018	108,690
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	3,405	0	3,405	7,929	7,929
19	Totals	5,721,782	3,343,674	2,378,108	5,818,350	2,474,676
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A	B	C	D	E	F	G	H	I	J
SCHEDULE OF SHORT-TERM DEBT									
1	Description [Enter Whole Dollars]	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)								
3	Total CPPT Notes								
4	TAX ANTICIPATION WARRANTS (TAW)								
5	Educational Fund								
6	Operations & Maintenance Fund								
7	Debt Services - Construction								
8	Debt Services - Working Cash								
9	Debt Services - Refunding Bonds								
10	Transportation Fund								
11	Municipal Retirement/Social Security Fund								
12	Fire Prevention & Safety Fund								
13	Other - (Describe & Itemize)								
14	Total TAWs								
15	TAX ANTICIPATION NOTES (TAN)								
16	Educational Fund								
17	Operations & Maintenance Fund								
18	Fire Prevention & Safety Fund								
19	Other - (Describe & Itemize)								
20	Total TANs								
21	TEACHERS/EMPLOYEES ORDERS (T/EO)								
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)								
23	General State Aid/Evidence-Based Funding Anticipation Certificates								
24	Total (All Funds)								
25	OTHER SHORT-TERM BORROWING								
26	Total Other Short-Term Borrowing (Describe & Itemize)								
27									
28									
29	SCHEDULE OF LONG-TERM DEBT								
30	Part A: GASB 87 Lesses Only								
31	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 (Describe 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
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45	Part B: Other Long-Term Debt Identification or Name of Issue	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Describe 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	2009 Debt Certificates	367,000	7	180,904			39,377	141,527	31,087
47	2014 Debt Certificates	500,000	7	170,000			295,000	115,000	
48	2014 Issue	7,330,000	4	295,000			120,000	635,000	635,000
49	2020 Issue	1,000,000	3	755,000			100,000	5,785,000	5,785,000
50	2020A Issue	6,040,000	3	5,885,000					
51									
52									
53									
54									
55									
56									
57									
58									
59									
60									
61									
62									
63									
64		35,227,000		7,285,904			609,377	6,676,527	6,451,087
65									
66	* Each type of debt issued must be identified separately with the amount:								
67	1. Working Cash Fund Bonds								
68	2. Funding Bonds								
69	3. Refunding Bonds								
70	4. Fire Prevent, Safety, Environmental and Energy Bonds								
71	5. Tort Judgment Bonds								
72	6. Building Bonds								
73	7. Other Debt Certificates								
74	8. Other								
75	9. Other								
76	10. Other								
77	11. Other								
78	12. Other								

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2022					0	0	0	0	0
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	0				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	0				
6	Drivers' Education Fees				10-1970					5,804
7	School Facility Occupation Tax Proceeds				30 or 60-1983		51,863			
8	Driver Education				10 or 20-3370					18,206
9	Other Receipts (Describe & Itemize)				--	0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					0	51,863	0	0	24,010
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		51,863			24,010
15	Tort Immunity Services				80	0				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									0
21	Other Disbursements (Describe & Itemize)				--					
22	Total Disbursements					0	51,863	0	0	24,010
23	Ending Cash Basis Fund Balance as of June 30, 2023					0	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730					
26	Total					0	0	0	0	0
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28	Total Claims Payments:					0				
29	Total Reserve Remaining:					0				
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
31										
32										
33										
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)					0				
39	Risk Management and Claims Service					0				
40	Judgments/Settlements					0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
43	Legal Services					0				
44	Principal and Interest on Tort Bonds					0				
45	Other - Explain on Itemization 44 tab					0				
46	Total					0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK				
48										
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
<p>CARES, CRRSA, and ARP SCHEDULE - FY 2023</p> <p>Please read schedule instructions before completing.</p> <p>Click below for schedule instructions: SCHEDULE INSTRUCTIONS</p>											
1											
2											
3											
4											
5											
6											
7											
<p>Part 1: CARES, CRRSA, and ARP REVENUE</p>											
<p>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.</p>											
<p>Revenue Section A</p>											
<p>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.</p>											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
<p>Revenue Section B</p>											
<p>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.</p>											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											

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, ES, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues In Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		345,873	55,959		297,375	0	0			0	699,207

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

40	Total Other Federal Revenue (Section A plus Section B)	4998	345,873	55,959		297,375	0	0			0	699,207
41	Total Other Federal Revenue from Revenue Tab	4998	345,873	55,959		297,375	0	0			0	699,207
42	Difference (must equal 0)		0	0		0	0	0			0	0
43	Error must be corrected before submitting to SBE		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.

	DISBURSEMENTS										(900) Total Expenditures		
	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures				
Expenditure Section A:													
ESSER I EXPENDITURES (CARES)													
51	FUNCTION												
52	List the total expenditures for functions 2000 and 2000 below												
53	INSTRUCTION Total Expenditures	1000											0
54	SUPPORT SERVICES Total Expenditures	2000											0
55	FUNCTION												
56	List the specific expenditures in functions 2510, 2510, 2510, 2510 below (these expenditures are also included in function 2000 above)												
57	Facilities Acquisition and Construction Services (Total)	2530											0
58	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540											0
59	FOOD SERVICES (Total)	2560											0
60	FUNCTION												
61	List the technology expenses in functions 1000, 2000 and 2000 below (these expenditures are also included in functions 1000, 2000 and 2000 above)												
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000											0
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000											0
64	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology Functions				0							0
65	Expenditure Section B:												
66	ESSER II EXPENDITURES (CRRSA)												
67	List the total expenditures for functions 1000 and 2000 below												
68	INSTRUCTION Total Expenditures	1000											24,866
69													
70													
71													
72													

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

	A	B	C	D	E	F	G	H	I	J	K	L
73	SUPPORT SERVICES Total Expenditures	2000					55,959					55,959
74	USING specific expenditures in functions 2530, 2540, & 2560 below (these expenditures are also included in function 2000 above)											
75	Facilities Acquisition and Construction Services (Total)	2530										0
76	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
77	FOOD SERVICES (Total)	2560					55,959					55,959
78												
79												
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
82	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology					0	0		0		0
83												
84	Expenditure Section C:											
85												
86	GEER I EXPENDITURES (CARES)											
87												
88												
89	USING specific expenditures in functions 1000, 2000, and 2000 below (these expenditures are also included in functions 1000, 2000, and 2000 above)											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92												
93	USING specific expenditures in functions 2530, 2540, & 2560 below (these expenditures are also included in function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
100	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology					0	0		0		0
101												
102	Expenditure Section D:											
103												
104												
105												
106	USING specific expenditures in functions 1000, 2000, and 2000 below (these expenditures are also included in functions 1000, 2000, and 2000 above)											
107	INSTRUCTION Total Expenditures	1000										0
108	SUPPORT SERVICES Total Expenditures	2000										0
109												
110												
111	USING 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
	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540 2560										
	FOOD SERVICES (Total)	2540 2560										
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540 2560										
114	FOOD SERVICES (Total)	2540 2560										
115	3. <i>(Is this technology expense in functions 1000 & 2000 below (these expenditures are included in functions 1000 & 2000 above)?)</i>											
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
118	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
119	Expenditure Section E:											
120	ESSER III EXPENDITURES (ARP)											
121												
122												
123												
124												
125	1. <i>(Is this total expenditure included in functions 1000 and 2000 below?)</i>											
126	INSTRUCTION Total Expenditures	1000										230,120
127	SUPPORT SERVICES Total Expenditures	2000										59,060
128	2. <i>(Is this specific expenditure in functions 2530, 2540, & 2560 below (these expenditures are included in function 2000 above)?)</i>											
129	Facilities Acquisition and Construction Services (Total)	2530										0
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										35,985
131	FOOD SERVICES (Total)	2560										0
132												
133	3. <i>(Is this technology expense in functions 1000 & 2000 below (these expenditures are included in functions 1000 & 2000 above)?)</i>											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
137	Expenditure Section F:											
138	CRRSA Child Nutrition (CRRSA)											
139												
140												
141												
142	4. <i>(Is this total expenditure for all functions 1000 and 2000 below?)</i>											
143	INSTRUCTION Total Expenditures	1000										0
144	SUPPORT SERVICES Total Expenditures	2000										0
145												
146												
147	5. <i>(Is this specific expenditure in functions 2530, 2540, & 2560 below (these expenditures are included in function 2000 above)?)</i>											
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	6. <i>(Is this technology expense in functions 1000 & 2000 below (these expenditures are included in functions 1000 & 2000 above)?)</i>											

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

Line Item	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
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158	FUNCTION											
159	1. List the total expenditures for the functions 1000 & 2000 below.											
160	INSTRUCTION Total Expenditures											
161	SUPPORT SERVICES Total Expenditures											
162	2. List the specific expenditures in functions 2530, 2540, & 2560 below (these expenditures are also included in function 2000 above).											
163	Facilities Acquisition and Construction Services (Total)											
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
165	FOOD SERVICES (Total)											
166	2530											
167	2540											
168	2560											
169	FUNCTION											
170	1. List the total expenditures for the 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)											
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											
174	Expenditure Section H:											
175	ARP IDEA (ARP)											
176	FUNCTION											
177	1. List the total expenditures for the functions 1000 & 2000 below.											
178	INSTRUCTION Total Expenditures											
179	SUPPORT SERVICES Total Expenditures											
180	2. List the specific expenditures in functions 2530, 2540, & 2560 below (these expenditures are also included in function 2000 above).											
181	Facilities Acquisition and Construction Services (Total)											
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											
183	FOOD SERVICES (Total)											
184	2530											
185	2540											
186	2560											
187	FUNCTION											
188	1. List the total expenditures for the 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)											
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											

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

A		B	C	D	E	F	G	H	I	J	K	L
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology							(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
Expenditure Section I:												
ARP Homeless I (ARP)												
1. FUNCTION												
INSTRUCTION Total Expenditures		1000					513					1,057
SUPPORT SERVICES Total Expenditures		2000					4,042					4,042
2. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
3. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
4. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
5. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
6. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
7. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
8. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
9. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
10. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
11. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
12. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
13. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
14. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
15. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
16. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
17. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
18. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
19. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
20. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
21. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
22. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
23. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
24. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
25. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
26. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
27. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
28. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0
29. FUNCTION												
INSTRUCTION Total Expenditures		1000										0
SUPPORT SERVICES Total Expenditures		2000										0

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) 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
230												
231												
232												
233												
234												
235												
236												
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271												

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										0
272	1. Specific expenditures in Functions 2530, 2540, & 2560 (Note: Expenditures are also included in Function 2000 above)											0
273	Facilities Acquisition and Construction Services (Total)	2530										0
274	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
275	FOOD SERVICES (Total)	2560										0
276	2. Specific technology expenses in Functions 1000 & 2000 below (Note: Expenditures are also included in Functions 1000 & 2000 above)											0
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
280	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
281												0
282												0
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
285												
286												
287	FUNCTION											
288	INSTRUCTION	1000										256,043
289	SUPPORT SERVICES	2000										119,061
290	Facilities Acquisition and Construction Services (Total)	2530										0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										35,985
292	FOOD SERVICES (Total)	2560										55,959
293	TOTAL EXPENDITURES											375,104
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY											
297	EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
298												
299	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology										0
300												

A	B	C	D	E	F	G	H	I	J	K	L	
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION												
1	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221				0					0	0
5	Depreciable Land	222	856,200	8,669	6,219	858,650	50				0	858,650
6	Buildings	230										
7	Permanent Buildings	231	23,542,253	29,708		23,571,961	50	9,531,048	527,684		10,058,732	13,513,229
8	Temporary Buildings	232				0	20	0			0	0
9	Improvements Other than Buildings (Infrastructure)	240	1,942,889	1,773,091		3,715,980	20	512,668	179,771		692,439	3,023,541
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	6,284,132	446,501		6,730,633	10	5,020,237	237,664		5,257,901	1,472,732
12	5 Yr Schedule	252	2,561,649	11,562		2,573,211	5	2,090,131	178,268		2,268,399	304,812
13	3 Yr Schedule	253				0	3				0	0
14	Construction In Progress	260	187,196	42,174	187,196	42,174	-					42,174
15	Total Capital Assets	200	35,374,319	2,311,705	193,415	37,492,609		17,154,084	1,123,387	0	18,277,471	19,215,138
16	Non-Capitalized Equipment	700				0	10					
17	Allowable Depreciation								1,123,387			
18												

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$		10,079,633
9	O&M	Expenditures 16-24, L155		Total Expenditures				1,579,896
10	DS	Expenditures 16-24, L178		Total Expenditures				649,704
11	TR	Expenditures 16-24, L214		Total Expenditures				552,514
12	MR/SS	Expenditures 16-24, L292		Total Expenditures				433,317
13	TORT	Expenditures 16-24, L422		Total Expenditures				0
14				Total Expenditures		\$		13,295,064
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+)	1125	Pre-K Programs				274,794
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K				0
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K				0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs				0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs				15,203
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition				0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition				0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition				0
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition				0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition				0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition				0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition				0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition				0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition				0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition				0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition				0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition				0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition				0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services				8,569
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units				728,641
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay				164,655
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment				0
56	O&M	Expenditures 16-24, L134, Col K - (G+)	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				339,613
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				515,000
62	TR	Expenditures 16-24, L189, Col K - (G+)	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				11,562
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				14,993
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K				0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K				0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs				0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs				214
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services				141
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+)	1125	Pre-K Programs				0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K				0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K				0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs				0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs				0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition				0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition				0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition				0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition				0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition				0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition				0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition				0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition				0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition				0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition				0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition				0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition				0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition				0
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services				0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units				0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay				0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment				0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$		2,073,385
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				11,221,679
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS - preliminary ADA 2022-2023				952.76
99				Estimated OEPP (Line 97 divided by Line 98)		\$		11,778.08
100								

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$		0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service			178,826	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)			115,729	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks			81,988	
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)			2,985	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts			0	
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)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education			68,806	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education			12,195	
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			1,658	
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			18,206	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation			194,970	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects			50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources			0	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service			432,712	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I			291,179	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV			7,736	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			309,043	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0	#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins			0	#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			0	#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)			0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality			50,188	
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			16,556	#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			29,667	
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)			699,207	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses			0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **			463,168	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learnin (Bilingual) Contributions from EBF Funds **			0	
195								
196								
197								
198								
199								
200								
201								
202								
203								
204								
205								

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	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.						
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)			432,712			
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).			25,956			
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program	Unrestricted Program			
18			Indirect Costs	Indirect Costs	Direct Costs	Direct Costs	
19	Instruction	1000	6,793,323	6,793,323	6,793,323	6,793,323	
20	Support Services:						
21	Pupil	2100		279,749		279,749	
22	Instructional Staff	2200		135,997		135,997	
23	General Admin.	2300		373,401		373,401	
24	School Admin	2400		674,558		674,558	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	144,575	0	144,575	0	
28	Oper. & Maint. Plant Services	2540		1,312,321	1,312,321	0	
29	Pupil Transportation	2550		604,442		604,442	
30	Food Services	2560		317,288		317,288	
31	Internal Services	2570	0	0	0	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
35	Information Services	2630		0		0	
36	Staff Services	2640		0		0	
37	Data Processing Services	2660	315,716	0	315,716	0	
38	Other:	2900		3,741		3,741	
39	Community Services	3000		8,710		8,710	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(207,263)		(207,263)	
41	Total		460,291	10,296,267	1,772,612	8,983,946	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	460,291	Total Indirect Costs:	1,772,612	
44			Total Direct Costs:	10,296,267	Total Direct Costs:	8,983,946	
45			= 4.47%		= 19.73%		
46							

A		B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2023						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. Auburn CUSD 10 51-084-0100-26_AFR22 Auburn CUSD 10						
		Check box if this schedule is not applicable..... <input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
		Indicate with an (X) if Deficit Reduction Plan is Required in the Budget				(Limit text to 200 characters, for additional space use line 33 and 38)
10	Service or Function (Check all that apply)				Barriers to Implementation	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs	X		X	X	SASED & CACC
14	Employee Benefits					
15	Energy Purchasing	X		X	X	Voltus
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives	X		X	X	SASED Admin Service
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	X		X	X	Capital Area Career Center (CACC)
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

School District Name: Auburn CUSD 10
 RCDD Number: 51084010026

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	293,974	0	0	294,932	0	0	294,932
2. Special Area Administration Services	2330	0	0	0	0	0	0	0
3. Other Support Services - School Administration	2490	0	0	0	0	0	0	0
4. Direction of Business Support Services	2510	0	0	0	0	0	0	0
5. Internal Services	2570	0	0	0	0	0	0	0
6. Direction of Central Support Services	2610	0	0	0	0	0	0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.								
8. Totals		293,974	0	0	294,932	0	0	294,932
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)								0%

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. Revenues - Line 11		
Interest on tax distributions		
Education Fund	2,456	
Operations and Maintenance Fund	350	
Debt Service Fund	258	
Transportation Fund	112	
Municipal retirement / Social Security Fund	187	
Working Cash	20	
Fire Prevention & Safety	22	
Total	<u>3,405</u>	
2. Revenue - Line 74 (Acct 1690) Other Food Service		
Education Fund	<u>285</u>	
3. Revenue - Line 81 (Acct 1790) Other District / School Activity		
Parking permits and graduation fees	<u>3,922</u>	
4. Revenue - Line 109 (Acct 1999) Other Local Revenues		
Education Fund		
Rebates, refunds, and miscellaneous charges	<u>3,813</u>	
Operations and Maintenance Fund		
USAC E-Rate Reimb	<u>1,401</u>	
Capital Projects Fund		
Grain Sales	<u>23,121</u>	
5. Revenue - Line 123 (Acct 3099) Other Unrestricted Grants-In -Aid from State Sources		
General State Aid		
Education Fund	5,516,332	
Operations & Maintenance	545,571	
Total	<u>6,061,903</u>	
6. Revenue - Line 210 (Acct 4499) Title IV - Other		
Drug Free Grant	<u>7,736</u>	
7. Revenue - Line 269 (Acc 4998) Other Restricted Revenue from Federal Sources		
Cares Act Funds		
Education Fund	345,873	
Operations & Maintenance	55,959	
Transportation Fund	297,375	
	<u>699,207</u>	
9. Expenditures - Line 75 (Acct 2900) Other Support Services		
Miscellaneous Supplies	<u>3,741</u>	
9. Expenditures - Line 132 (Acct 2900) Other Support Sources		
Operations & Maintenance - School Maintenance Grant	<u>50,000</u>	
10. Expenditures - Line 175 (Acct 5400) Debt Service - Other		
Fees for paying agents	<u>500</u>	
11. Expenditures - Line 299 (Acct 2900) Supports Services - Other		
Sales Tax Projects	<u>1,509,536</u>	
12. Tax Sched - Line 18 - Other		
Interest on tax distributions	3,405	

Levy Recap	<u>7,929</u>
Total	<u><u>11,334</u></u>

13. Audit Check line 74 "Error" Explanation	
Long-Term debt (bond principal) paid in Debt Service Fund	515,000
Long-Term debt (bond principal) paid in Operation and Maintenance Fund	55,000
Long-Term debt (bond principal) paid in Fire Prevention & Safety Fund	<u>39,377</u>
Total Long-Term Debt Retired (P26, Cell H49)	<u><u>609,377</u></u>

Auburn CUSD 10
51084010026

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

A	B	C	D	E	F	
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION					
	Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
2	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
3	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
4	- 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.					
5						
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	11,932,617	1,740,938	765,396	50,761	14,489,712
9	Direct Expenditures	10,079,633	1,579,896	552,514		12,212,043
10	Difference	1,852,984	161,042	212,882	50,761	2,277,669
11	Fund Balance - June 30, 2023	11,906,521	2,066,483	511,075	1,097,157	15,581,236
12						
13						
14	Balanced - no deficit reduction plan is required.					
15						

FY 2023 Audit Checklist

RCDT: 51084010026
School District/Joint Agreement Name: Auburn CUSD 10
Auditor Name: Kristl Corpin, CPA
License #: 065-034821 License Expiration Date (below): 9/30/2024
51-084-0100-26_AFR22 Auburn CUSD 10

All entries must balance within the individual fund statements and schedules as instructed below. Any error messages left unresolved below, will be returned to the auditor for correction.

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

Balancing Schedule

Check this Section for Error Messages

The following assures that various entries are in balance. Any out of balance condition is followed by an error message in RED and must be resolved before submitting to ISBE. One or more errors detected may cause this AFR to be returned for corrections and resubmission. If impossible for entries to balance, please explain on the itemization page.

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK