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Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Crete-Monee School District #201-U
Crete, Illinois

Opinion

We have audited the accompanying financial statements of Crete-Monee School District #201-U (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements which collectively comprise the District's basic financial statements. The basic financial statements have been audited; however, they are not presented as part of this Annual Financial Report form. The basic financial statements should be read in conjunction with the following auditor's opinion. Our opinion reads as follows:

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Crete-Monee School District #201-U as of June 30, 2023, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As part of our audit of the 2023 financial statements, we also audited the adjustments described in Note 9 that were applied to restate the 2022 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review or apply any procedures to the 2022 financial statements of the District other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2022 financial statements as a whole.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

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

The supplementary information for the year ended June 30, 2022, was subjected to the auditing procedures applied in the audit of the basic financial statements by other auditors, whose report on such information stated that it was fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other supplemental information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

Our audit was made for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying regulatory-based financial statements, as listed in the table of contents of this Annual Financial Report form, are presented for purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the financial profile, estimated financial profile summary, schedule of ad valorem tax receipts, schedules of short-term and long-term debt, schedule of restricted local tax levies and selected revenue sources, schedule of tort immunity expenditures, schedule of capital outlay and depreciation, estimated operating expense per pupil, indirect cost rate – contacts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, itemization schedules and deficit AFR summary information, which were not audited, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Purpose of this Report

This report is intended solely for the information and use of the Board of Education, Management of the District, and the Illinois State Board of Education and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
October 24, 2023

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

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 56099201U26		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Sikich LLP	
County Name: Will		School District Lookup Tool School District Directory		Name of Audit Manager: Anthony Cervini	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Crete Monee CUSD 201U		Filing Status:		Address: 1415 W Diehl Road, Suite 400	
Address: 1500 Sangamon Street		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: Naperville State: IL Zip Code: 60563	
City: Crete		Annual Financial Report (AFR) Instructions		Phone Number: 630.566.8400 Fax Number: 630.566.8401	
Email Address: surmak@cm201U.org		0		IL License Number (9 digit): 066-003284 Expiration Date: 11/30/2024	
Zip Code: 60417				Email Address: anthony.cervini@sikich.com	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print):		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address:		Email Address:		Email Address:	
Telephone:	Fax Number:	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

* 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).

56-099-201U-26_AFR22 Crete Monee CUSD 201U

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

[23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C \(Part 100\)](#)

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

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: **10/1/1991** (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.

\$	-
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- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

- 24. Enter the date that the district used to accrue mandated categorical payments Date: 12/31/2023
- 25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

Sikich 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.



Signature

10/24/2023

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):					772,730,707											
8																				
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash											
10	Rate(s):		0.034354		+ 0.006329		+ 0.006027		= 0.046710		0.000466									
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	82,833,023			82,274,195			558,828			59,811,987										
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																			
19																				
20																				
21	C. Short-Term Debt **																			
22																				
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates											
24	0		+ 0		+ 0		+ 0		+ 0											
25	Other		Total																	
26	0		= 0																	
27	** The numbers shown are the sum of entries on page 26.																			
28																				
29	D. Long-Term Debt																			
30	Check the applicable box for long-term debt allowance by type of district.																			
31																				
32	106,636,838																			
33	<input type="checkbox"/> a. 6.9% for elementary and high school districts, <input checked="" type="checkbox"/> b. 13.8% for unit districts.																			
34																				
35	Long-Term Debt Outstanding:																			
36																				
37	c. Long-Term Debt (Principal only)																			
38	Outstanding:.....																			
39	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;">Acct</td> <td style="width:80%;"></td> </tr> <tr> <td></td> <td style="text-align:center;">511</td> <td style="text-align:right; border: 1px solid black;">135,343,731</td> </tr> </table>															Acct			511	135,343,731
	Acct																			
	511	135,343,731																		
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	Comments:																			
55																				
56																				
57																				
58																				
59																				
60																				
61																				
62																				
63																				
64																				
65																				

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	Q	R			
1	ESTIMATED FINANCIAL PROFILE SUMMARY																		
2	Financial Profile Website																		
3																			
4																			
5																			
6																			
7	District Name:	Crete Monee CUSD 201U																	
8	District Code:	56099201U26																	
9	County Name:	Will																	
10																			
11	1. Fund Balance to Revenue Ratio:															Total	Ratio	Score	4
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)														59,811,987.00	0.722	Weight	0.35
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,														82,833,023.00		Value	1.40
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20														0.00			
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																		
16	2. Expenditures to Revenue Ratio:															Total	Ratio	Score	4
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40														82,274,195.00	0.993	Adjustment	0
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,														82,833,023.00		Weight	0.35
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20														0.00			
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																0	Value	1.40
21	Possible Adjustment:																		
22																			
23	3. Days Cash on Hand:															Total	Days	Score	4
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70														63,092,925.00	276.07	Weight	0.10
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360														228,539.43		Value	0.40
26																			
27	4. Percent of Short-Term Borrowing Maximum Remaining:															Total	Percent	Score	4
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40														0.00	100.00	Weight	0.10
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates														30,680,113.63		Value	0.40
30																			
31	5. Percent of Long-Term Debt Margin Remaining:															Total	Percent	Score	1
32	Long-Term Debt Outstanding (P3, Cell H38)															135,343,731.00	(26.92)	Weight	0.10
33	Total Long-Term Debt Allowed (P3, Cell H32)															106,636,837.57		Value	0.10
34																			
35															Total Profile Score:		3.70	*	
36																			
37															Estimated 2024 Financial Profile Designation:		RECOGNITION		
38																			
39																			
40																			
41																			
42																			

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		19,500,102	3,165,956	1,634,836	7,114,987	5,105,634	9,547,980	33,311,880		64,933
5	Investments	120									
6	Taxes Receivable	130	18,774,336	2,856,964	6,529,363	2,720,918	2,176,735		272,092		16,326
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150	2,269,592								
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190			2,786,243						
13	Total Current Assets		40,544,030	6,022,920	10,950,442	9,835,905	7,282,369	9,547,980	33,583,972	0	81,259
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	77,025	507		57,467		8,311,203			
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	4,855,504	551,673		8,354	12,303				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	18,774,336	2,856,964	6,529,363	2,720,918	2,176,735		272,092		16,326
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		23,706,865	3,409,144	6,529,363	2,786,739	2,189,038	8,311,203	272,092	0	16,326
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		2,613,776	4,421,079	7,049,166	5,093,331	1,236,777			64,933
39	Unreserved Fund Balance	730	16,837,165						33,311,880		
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		40,544,030	6,022,920	10,950,442	9,835,905	7,282,369	9,547,980	33,583,972	0	81,259
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	204,816								
46	Total Student Activity Current Assets For Student Activity Funds		204,816								
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	204,816								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		204,816								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		40,748,846	6,022,920	10,950,442	9,835,905	7,282,369	9,547,980	33,583,972	0	81,259
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		23,706,865	3,409,144	6,529,363	2,786,739	2,189,038	8,311,203	272,092	0	16,326
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	204,816	2,613,776	4,421,079	7,049,166	5,093,331	1,236,777	0	0	64,933
60	Unreserved Fund Balance District with Student Activity Funds	730	16,837,165	0	0	0	0	0	33,311,880	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		40,748,846	6,022,920	10,950,442	9,835,905	7,282,369	9,547,980	33,583,972	0	81,259

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,641,235	
17	Building & Building Improvements	230		77,826,087	
18	Site Improvements & Infrastructure	240		1,300,430	
19	Capitalized Equipment	250		672,876	
20	Construction in Progress	260		39,866,112	
21	Amount Available in Debt Service Funds	340			4,421,079
22	Amount to be Provided for Payment on Long-Term Debt	350			130,922,652
23	Total Capital Assets			122,306,740	135,343,731
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	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			135,343,731
37	Total Long-Term Liabilities				135,343,731
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			122,306,740	
41	Total Liabilities and Fund Balance		0	122,306,740	135,343,731
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			122,306,740	135,343,731
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				135,343,731
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			122,306,740	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	122,306,740	135,343,731

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	35,405,415	4,558,131	11,756,236	4,063,603	3,139,730	(92)	2,329,756	0	18,797
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	20,725,314	0	0	4,652,373	0	0	0	0	0
7	FEDERAL SOURCES	4000	11,098,431	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		67,229,160	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797
9	Receipts/Revenues for "On Behalf" Payments ²	3998	18,067,866								
10	Total Receipts/Revenues		85,297,026	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	40,198,069				877,732			0	
13	Support Services	2000	23,732,448	5,041,259		9,643,363	1,209,821	37,200,107		0	0
14	Community Services	3000	464,591	0		0	3,353			0	
15	Payments to Other Districts & Governmental Units	4000	3,194,465	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	12,225,894	0	0			0	0
17	Total Direct Disbursements/Expenditures		67,589,573	5,041,259	12,225,894	9,643,363	2,090,906	37,200,107		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	18,067,866	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		85,657,439	5,041,259	12,225,894	9,643,363	2,090,906	37,200,107		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(360,413)	(483,128)	(469,658)	(927,387)	1,048,824	(37,200,199)	2,329,756	0	18,797
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210							18,825,000		
34	Premium on Bonds Sold	7220							1,278,102		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	0	0	0	0	20,103,102	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) 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
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							6,135,935		
76	Total Other Uses of Funds		0	0	0	0	0	0	6,135,935	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	13,967,167	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(360,413)	(483,128)	(469,658)	(927,387)	1,048,824	(37,200,199)	16,296,923	0	18,797
79	Fund Balances without Student Activity Funds - July 1, 2022		17,733,850	3,096,904	4,451,012	7,976,553	4,044,507	38,436,976	17,014,957		46,136
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(536,272)		439,725						
81	Fund Balances without Student Activity Funds - June 30, 2023		16,837,165	2,613,776	4,421,079	7,049,166	5,093,331	1,236,777	33,311,880	0	64,933
84											
85	Student Activity Fund Balance - July 1, 2022		233,318								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	0								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	28,502								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(28,502)								
91	Student Activity Fund Balance - June 30, 2023		204,816								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	35,405,415	4,558,131	11,756,236	4,063,603	3,139,730	(92)	2,329,756	0	18,797
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	20,725,314	0	0	4,652,373	0	0	0	0	0
97	FEDERAL SOURCES	4000	11,098,431	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		67,229,160	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797
99	Receipts/Revenues for "On Behalf" Payments ²	3998	18,067,866	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		85,297,026	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	40,226,571				877,732			0	
103	Support Services	2000	23,732,448	5,041,259		9,643,363	1,209,821	37,200,107		0	0
104	Community Services	3000	464,591	0		0	3,353				
105	Payments to Other Districts & Governmental Units	4000	3,194,465	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	12,225,894	0	0			0	0
107	Total Direct Disbursements/Expenditures		67,618,075	5,041,259	12,225,894	9,643,363	2,090,906	37,200,107		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	18,067,866	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		85,685,941	5,041,259	12,225,894	9,643,363	2,090,906	37,200,107		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(388,915)	(483,128)	(469,658)	(927,387)	1,048,824	(37,200,199)	2,329,756	0	18,797
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	20,103,102	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	6,135,935	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	13,967,167	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		17,041,981	2,613,776	4,421,079	7,049,166	5,093,331	1,236,777	33,311,880	0	64,933

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		25,564,087	4,482,586	11,756,236	4,037,094	1,569,865		318,846		18,797
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	5,098,755								
8	FICA/Medicare Only Purposes Levies	1150					1,569,865				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		30,662,842	4,482,586	11,756,236	4,037,094	3,139,730	0	318,846	0	18,797
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	3,413,612								
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		3,413,612	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
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								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				1,696					
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				24,813					
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									

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)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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					26,509					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	534,573	25,139				(92)	2,010,910		
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		534,573	25,139	0	0	0	(92)	2,010,910	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	39,903								
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									
74	Other Food Service (Describe & Itemize)	1690	927								
75	Total Food Service		40,830								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	32,492								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	75,856								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,335								
82	Student Activity Funds Revenues	1799	0								
83	Total District/School Activity Income (without Student Activity Funds)		112,683	0							
84	Total District/School Activity Income (with Student Activity Funds)		112,683								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	45,389								
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	917								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		46,306								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910		19,104							
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	373,820								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	25,625								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	195,124	31,302							
110	Total Other Revenue from Local Sources		594,569	50,406	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	35,405,415	4,558,131	11,756,236	4,063,603	3,139,730	(92)	2,329,756	0	18,797
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	35,405,415								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	18,994,424								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		18,994,424	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	449,255								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	5,935								
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	583,445								
131	Special Education - Orphanage - Summer Individual	3130	13,353								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		1,051,988	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	119,058								
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		119,058	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
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	11,946								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	37,583								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				3,530,333					
155	Transportation - Special Education	3510				1,122,040					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		4,652,373	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	460,168								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780	3,649								
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	46,498								
171	Total Restricted Grants-In-Aid		1,730,890	0	0	4,652,373	0	0	0	0	0
172	Total Receipts from State Sources	3000	20,725,314	0	0	4,652,373	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	1,871,811								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	632,803								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		2,504,614				0				
201	TITLE I										
202	Title I - Low Income	4300	1,711,688								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399	123,958								
206	Total Title I		1,835,646	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400									
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	63,356								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	1,320,448								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		1,383,804	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	71,823								
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		71,823	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
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909	48,812								
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	157,067								
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	357,139								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	533,864								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	4,205,662								
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		11,098,431	0	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	11,098,431	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		67,229,160	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		67,229,160	4,558,131	11,756,236	8,715,976	3,139,730	(92)	2,329,756	0	18,797

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	20,765,736	3,311,178	498,674	989,953	4,000	(1,793)	34,868		25,602,616	26,616,351
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125				12					12	12
8	Special Education Programs (Functions 1200-1220)	1200	5,915,449	1,277,662	883,794	97,550		471	113,202		8,288,128	8,060,700
9	Special Education Programs Pre-K	1225	1,710,205	424,060	12,584	31,838			6,332		2,185,019	2,088,805
10	Remedial and Supplemental Programs K-12	1250	181,179	2,053	77,637	71,142					332,011	347,131
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	
14	Interscholastic Programs	1500	861,000	7,229	255,291	279,684	60,447	53,514	27,217		1,544,382	1,714,258
15	Summer School Programs	1600	278,369	14,185		53,490					346,044	389,576
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	38,395	527							38,922	44,321
18	Bilingual Programs	1800	269,217	11,908	404	2,175			8,017		291,721	376,361
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						1,569,214			1,569,214	1,809,814
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						28,502			28,502	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	30,019,550	5,048,802	1,728,384	1,525,844	64,447	1,621,406	189,636	0	40,198,069	41,447,329
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	30,019,550	5,048,802	1,728,384	1,525,844	64,447	1,649,908	189,636	0	40,226,571	41,447,329
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	814,447	127,185		2,119					943,751	913,948
39	Guidance Services	2120	846,039	114,433	77,772	9,457					1,047,701	1,148,052
40	Health Services	2130	612,264	141,122	3,376	19,298			600		776,660	758,575
41	Psychological Services	2140	659,100	78,122	73,900						811,122	810,036
42	Speech Pathology & Audiology Services	2150	1,015,094	97,502		9,232					1,121,828	1,168,811
43	Other Support Services - Pupils (Describe & Itemize)	2190	9,209	306							9,515	9,035
44	Total Support Services - Pupils	2100	3,956,153	558,670	155,048	40,106	0	0	600	0	4,710,577	4,808,457
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,015,055	173,843	274,944	83,185		3,957	18,819		1,569,803	1,641,263
47	Educational Media Services	2220	86,280	16,422	1,940	14,037					118,679	148,615
48	Assessment & Testing	2230	965		386,276	25,226			6,392		418,859	447,310
49	Total Support Services - Instructional Staff	2200	1,102,300	190,265	663,160	122,448	0	3,957	25,211	0	2,107,341	2,237,188
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	3,579		1,346,899	24,059			16,229		1,390,766	1,544,917
52	Executive Administration Services	2320	301,422	52,809	96,449	36,128			6,908	2,103	495,819	538,624
53	Special Area Administration Services	2330			29,250	2,924					32,174	32,168
54	Tort Immunity Services	2361, 2365			58,522	(29,398)					29,124	
55	Total Support Services - General Administration	2300	305,001	52,809	1,531,120	33,713	0	23,137	2,103	0	1,947,883	2,115,709

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	2,940,836	884,377	54,163	4,819					3,884,195	3,815,870
58	Other Support Services - School Admin (Describe & Itemize)	2490		(1)	13,735						13,734	46,497
59	Total Support Services - School Administration	2400	2,940,836	884,376	67,898	4,819	0	0	0	0	3,897,929	3,862,367
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	610,808	102,444	359,618	110,137		8,634	40,922		1,232,563	1,324,533
62	Fiscal Services	2520		(10,262)	11,742						1,480	3,689
63	Operation & Maintenance of Plant Services	2540	1,126,649	439,902	167,068	107,263					1,840,882	1,681,988
64	Pupil Transportation Services	2550									0	3,091
65	Food Services	2560	1,216,479	145,226	3,930	1,219,267		6,659	4,636		2,596,197	2,620,120
66	Internal Services	2570									0	0
67	Total Support Services - Business	2500	2,953,936	677,310	542,358	1,436,667	0	15,293	45,558	0	5,671,122	5,633,421
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630	60,735	6,325	145,342	43,100					255,502	318,920
72	Staff Services	2640	931,285	183,813	97,776	47,318		2,375	1,879		1,264,446	1,232,413
73	Data Processing Services	2660	1,076,859	150,064	1,167,630	694,143		300	647,989		3,736,985	3,572,396
74	Total Support Services - Central	2600	2,068,879	340,202	1,410,748	784,561	0	2,675	649,868	0	5,256,933	5,123,729
75	Other Support Services (Describe & Itemize)	2900	22,811		94,628	23,224					140,663	109,990
76	Total Support Services	2000	13,349,916	2,703,632	4,464,960	2,445,538	0	45,062	723,340	0	23,732,448	23,890,861
77	COMMUNITY SERVICES (ED)	3000	246,603	31,748	70,568	115,544		128			464,591	460,162
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			158,320						158,320	0
81	Payments for Special Education Programs	4120									0	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140			97,772						97,772	292,240
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4100			256,092			0			256,092	292,240
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220						2,938,373			2,938,373	2,355,864
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						2,938,373			2,938,373	2,355,864
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			256,092			2,938,373			3,194,465	2,648,104

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	1,064
114	Total Debt Services	5000						0			0	1,064
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		43,616,069	7,784,182	6,520,004	4,086,926	64,447	4,604,969	912,976	0	67,589,573	68,447,520
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		43,616,069	7,784,182	6,520,004	4,086,926	64,447	4,633,471	912,976	0	67,618,075	68,447,520
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(360,413)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(388,915)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530	14,837		460						15,297	13,572
128	Operation & Maintenance of Plant Services	2540	2,720,909	444,118	411,889	1,405,283	5,181	173	38,409		5,025,962	6,100,657
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	2,735,746	444,118	412,349	1,405,283	5,181	173	38,409	0	5,041,259	6,114,229
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	2,735,746	444,118	412,349	1,405,283	5,181	173	38,409	0	5,041,259	6,114,229
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	5,000
153	Total Debt Services	5000						0			0	5,000
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		2,735,746	444,118	412,349	1,405,283	5,181	173	38,409	0	5,041,259	6,119,229
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(483,128)	
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)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
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	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						3,916,543			3,916,543	7,538,793
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						8,304,601			8,304,601	7,966,961
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						4,750			4,750	3,800
176	Total Debt Services	5000			0			12,225,894			12,225,894	15,509,554
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			12,225,894			12,225,894	15,509,554
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(469,658)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	233,991	28,705	9,360,609	20,058					9,643,363	9,406,884
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	233,991	28,705	9,360,609	20,058	0	0	0	0	9,643,363	9,406,884
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		233,991	28,705	9,360,609	20,058	0	0	0	0	9,643,363	9,406,884
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(927,387)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		481,401							481,401	278,763
220	Pre-K Programs	1125									0	147,421
221	Special Education Programs (Functions 1200-1220)	1200		247,139							247,139	222,971
222	Special Education Programs - Pre-K	1225		96,556							96,556	86,800
223	Remedial and Supplemental Programs - K-12	1250		13,201							13,201	11,346
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		23,598							23,598	17,740
228	Summer School Programs	1600		11,403							11,403	11,404
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		557							557	522
231	Bilingual Programs	1800		3,877							3,877	2,992
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		877,732							877,732	779,959
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		11,873							11,873	9,070
237	Guidance Services	2120		12,099							12,099	10,143
238	Health Services	2130		54,750							54,750	50,663
239	Psychological Services	2140		7,443							7,443	5,804
240	Speech Pathology & Audiology Services	2150		14,838							14,838	11,455
241	Other Support Services - Pupils (Describe & Itemize)	2190		835							835	788
242	Total Support Services - Pupils	2100		101,838							101,838	87,923
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		53,523							53,523	52,865
245	Educational Media Services	2220		11,920							11,920	13,446
246	Assessment & Testing	2230		14							14	14
247	Total Support Services - Instructional Staff	2200		65,457							65,457	66,325

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320		8,035							8,035	9,742
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		8,035							8,035	9,742
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		43,784							43,784	38,676
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		43,784							43,784	38,676
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		69,870							69,870	71,495
261	Fiscal Services	2520									0	
262	Facilities Acquisition & Construction Services	2530		1,135							1,135	1,003
263	Operation & Maintenance of Plant Services	2540		527,699							527,699	543,999
264	Pupil Transportation Services	2550		12,606							12,606	13,382
265	Food Services	2560		140,941							140,941	144,137
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		752,251							752,251	774,016
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630		8,222							8,222	8,829
272	Staff Services	2640		77,054							77,054	76,309
273	Data Processing Services	2660		149,858							149,858	159,809
274	Total Support Services - Central	2600		235,134							235,134	244,947
275	Other Support Services (Describe & Itemize)	2900		3,322							3,322	3,189
276	Total Support Services	2000		1,209,821							1,209,821	1,224,818
277	COMMUNITY SERVICES (MR/SS)	3000		3,353							3,353	7,129
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			2,090,906				0			2,090,906	2,011,906
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,048,824	
294												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			4,387,311	68,808	31,989,711	754,277			37,200,107	36,514,340
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	4,387,311	68,808	31,989,711	754,277	0	0	37,200,107	36,514,340
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	4,387,311	68,808	31,989,711	754,277	0	0	37,200,107	36,514,340
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(37,200,199)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365									0	
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540									0	
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900									0	
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
388	COMMUNITY SERVICES (TF)	3000									0	
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
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			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
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	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										18,797	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	25,564,087	12,990,766	12,573,321	28,500,000
5	Operations & Maintenance	4,482,586	2,393,036	2,089,550	5,250,000	2,856,964
6	Debt Services **	11,756,236	5,469,093	6,287,143	11,998,456	6,529,363
7	Transportation	4,037,094	2,279,082	1,758,012	5,000,000	2,720,918
8	Municipal Retirement	1,569,865	911,633	658,232	2,000,000	1,088,367
9	Capital Improvements	0		0		0
10	Working Cash	318,846	227,908	90,938	500,000	272,092
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	18,797	13,674	5,123	30,000	16,326
13	Leasing Levy	0		0		0
14	Special Education	5,098,755	2,734,898	2,363,857	6,000,000	3,265,102
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,569,865	911,633	658,232	2,000,000	1,088,367
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	54,416,131	27,931,723	26,484,408	61,278,456	33,346,733
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANS		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt	
31	GASB87 Lease Liabilities	Various	960,004	7	342,287			224,601	117,686	117,686	
32									0		
33									0		
34									0		
35									0		
36									0		
37									0		
38									0		
39									0		
40									0		
41									0		
42									0		
43			960,004		342,287	0	0	224,601	117,686	117,686	
44											
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt	
46	GO Refunding Bonds, Series 2016B	06/29/16	11,580,000	3	5,325,000			85,000	5,240,000	5,240,000	
47	GO Limited Tax School Bonds, Series 2016C	06/29/16	14,405,000	6	14,405,000				14,405,000	14,405,000	
48	GO Limited Tax School Bonds, Series 2020A	12/30/20	6,210,000	6	6,210,000				6,210,000	6,210,000	
49	GO Limited Tax School Bonds, Series 2020B	12/30/20	10,175,000	6	10,175,000				10,175,000	10,175,000	
50	GO Limited Tax School Bonds, Series 2020C	12/30/20	3,510,000	3	3,510,000				3,510,000	3,510,000	
51	CABS-2004	06/30/04	45,297,698	6	5,275,127			2,865,000	2,557,696	2,557,696	
52	CABS-2005	12/29/05	6,796,790	6	6,525,269		(5,108,397)		1,416,872	1,416,872	
53	CABS-2006	06/08/06	9,495,269	6	7,642,931		268,546	1,625,000	6,286,477	6,286,477	
54	GO Limited Tax School Bonds, Series 2022A	02/15/22	39,770,000	3	39,770,000				39,770,000	39,770,000	
55	GO Taxable Refunding School Bonds, Series 2022B	02/15/22	16,255,000	3	16,255,000				16,255,000	16,255,000	
56	GO Refunding School Bonds, Series 2022C	02/15/22	7,150,000	3	7,150,000				7,150,000	7,150,000	
57	GO Limited Tax School Bonds, Series 2022D	02/15/22	7,015,000	1	7,015,000			3,590,000	3,425,000	3,425,000	
58	Taxable GO Bonds, Series 2022F	09/08/22	5,940,000	3		5,940,000			5,940,000	5,940,000	
59	Taxable GO Bonds, Series 2022E	09/08/22	12,885,000	6		12,885,000			12,885,000	12,885,000	
60									0	(4,421,079)	
61									0		
62									0		
63									0		
64			197,444,761		129,600,614	18,825,000	(4,692,282)	8,389,601	135,343,731	130,922,652	
65											
66	* Each type of debt issued must be identified separately with the amount:										
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			Lease Liability			
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			10. Other			
69	3. Refunding Bonds	6. Building Bonds			9. Other			11. Other			
								12. Other			

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022											
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	5,098,755				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0					
7	Drivers' Education Fees					10-1970					25,625	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						0	5,098,755	0	0	25,625	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		5,098,755			25,625	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	0					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						0	5,098,755	0	0	25,625	
24	Ending Cash Basis Fund Balance as of June 30, 2023						0	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	0	0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	0					
32						Total Reserve Remaining:	0					
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
1	CARES, CRRSA, and ARP SCHEDULE - FY 2023											Click below for schedule instructions:
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?											
4		X	Yes						No			
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		0	0		0	0	0			0	0
21	Revenue Section B		Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.									
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24												
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	677,740									677,740
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998	20,310									20,310
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	3,076,673									3,076,673
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	85,153									85,153
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	110,939									110,939
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L		
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	320,000									320,000		
39	Total Revenue Section B		4,290,815	0		0	0	0			0	4,290,815		
40	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue													
41	Total Other Federal Revenue (Section A plus Section B)	4998	4,205,662	0		0	0	0			0	4,205,662		
42	Total Other Federal Revenue from Revenue Tab	4998	4,205,662	0		0	0	0			0	4,205,662		
43	Difference (must equal 0)		0	0		0	0	0			0	0		
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK		
45														
46	Part 2: CARES, CRRSA, and ARP EXPENDITURES													
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.													
48	Expenditure Section A:													
49	ESSER I EXPENDITURES (CARES)													
50						(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
51						Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
52	FUNCTION													
53	1. List the total expenditures for the Functions 1000 and 2000 below													
54	INSTRUCTION Total Expenditures	1000												0
55	SUPPORT SERVICES Total Expenditures	2000												0
56	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)													
57														
58	Facilities Acquisition and Construction Services (Total)	2530												0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540												0
60	FOOD SERVICES (Total)	2560												0
61	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).													
62														
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000												0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0			0
66	Expenditure Section B:													
67	ESSER II EXPENDITURES (CRRSA)													
68						(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
69						Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
70	FUNCTION													
71	1. List the total expenditures for the Functions 1000 and 2000 below													
72	INSTRUCTION Total Expenditures	1000												0
73	SUPPORT SERVICES Total Expenditures	2000						677,740						677,740

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

	A	B	C	D	E	F	G	H	I	J	K	L
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				677,740						677,740
78	FOOD SERVICES (Total)	2560										0
79												
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)		DISBURSEMENTS									
86			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
87			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)		DISBURSEMENTS									
104			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
105			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	FUNCTION											
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000		14,516	1,194		1,000					16,710
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
115	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
116												
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
120	Expenditure Section E:											
121	-----DISBURSEMENTS-----											
122	ESSER III EXPENDITURES (ARP)											
123			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
124			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
125	FUNCTION											
126	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000	718,478	58,143	190,237	1,040,827			12,000			2,019,685
127	SUPPORT SERVICES Total Expenditures	2000	313,553	40,342	688,630	14,463						1,056,988
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			461,013	14,463						475,476
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
138	Expenditure Section F:											
139	-----DISBURSEMENTS-----											
140	CRRSA Child Nutrition (CRRSA)											
141			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
142			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
143	FUNCTION											
144	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530										0
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
150	FOOD SERVICES (Total)	2560										0
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
156	Expenditure Section G:											
157												
158	ARP Child Nutrition (ARP)											
159												
160	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000										0
164												
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560										0
169												
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
174	Expenditure Section H:											
175												
176	ARP IDEA (ARP)											
177												
178	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000					42,554			63,015		105,569
181	SUPPORT SERVICES Total Expenditures	2000										0
182												
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
264	Expenditure Section M:											
265												
266	Other ARP Expenditures (not accounted for above)											
267												
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
285												
286												
287	FUNCTION											
288	INSTRUCTION	1000			732,994	59,337	190,237	1,084,381	0	0	75,015	2,141,964
289	SUPPORT SERVICES	2000			313,553	40,342	1,366,370	14,463	0	0	0	1,734,728
290	Facilities Acquisition and Construction Services (Total)	2530			0	0	0	0	0	0	0	0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			0	0	1,138,753	14,463	0	0	0	1,153,216
292	FOOD SERVICES (Total)	2560			0	0	0	0	0	0	0	0
293	TOTAL EXPENDITURES										Functions 1000 & 2000 total	3,876,692
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
297												
298												
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			0	0	0			0		0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,641,235			2,641,235						2,641,235
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	114,915,796	1,671,024		116,586,820	50	36,934,233	1,826,500		38,760,733	77,826,087
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,522,938	352,435		4,875,373	20	3,496,387	78,556		3,574,943	1,300,430
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	3,767,920	24,819		3,792,739	10	3,247,034	86,102		3,333,136	459,603
13	5 Yr Schedule	252	1,125,635			1,125,635	5	796,724	115,638		912,362	213,273
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260	8,656,544	31,640,365	430,797	39,866,112	--					39,866,112
16	Total Capital Assets	200	135,630,068	33,688,643	430,797	168,887,914		44,474,378	2,106,796	0	46,581,174	122,306,740
17	Non-Capitalized Equipment	700				951,385	10		95,139			
18	Allowable Depreciation								2,201,935			

	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		\$	67,589,573	
9	O&M	Expenditures 16-24, L155		Total Expenditures			5,041,259	
10	DS	Expenditures 16-24, L178		Total Expenditures			12,225,894	
11	TR	Expenditures 16-24, L214		Total Expenditures			9,643,363	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures			2,090,906	
13	TORT	Expenditures 16-24, L422		Total Expenditures			0	
14				Total Expenditures		\$	96,590,995	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs			12	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K			2,178,687	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs			346,044	
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			1,569,214	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services			464,591	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units			3,194,465	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay			64,447	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment			912,976	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay			5,181	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment			38,409	
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			8,304,601	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K			96,556	
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			11,403	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services			3,353	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units			0	

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE					Amount
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs					0
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K					0
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K					0
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs					0
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs					0
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition					0
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition					0
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition					0
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition					0
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition					0
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition					0
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition					0
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition					0
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition					0
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition					0
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition					0
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition					0
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition					0
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services					0
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units					0
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay					0
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment					0
96								Total Deductions for OEPP Computation (Sum of Lines 18 - 95) \$ 17,189,939
97								Total Operating Expenses Regular K-12 (Line 14 minus Line 96) 79,401,056
98								9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 3,804.55
99								Estimated OEPP (Line 97 divided by Line 98) \$ 20,870.03
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)		\$ 1,696		
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)		24,813		
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		40,830		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		112,683		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		45,389		
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)		917		
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		19,104		
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		1,051,988		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		119,058		
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		11,946		
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		37,583		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		4,652,373		
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		3,649		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		46,498		
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		2,504,614		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		1,835,646		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		1,320,448		
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		71,823		#
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 Ed (LIPLEP)		48,812		#
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		157,067		
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		357,139		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		533,864		
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)		4,205,662		
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 **		2,260,682		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		52,714		
196				Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	19,516,998		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		59,884,058		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		2,201,935		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		62,085,993		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		3,804.55		
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	16,318.88		#
202								#
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column Y for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>							

Illinois State Board of Education
School Business Services Department

Current Year Payment on Contracts For Indirect Cost Rate Computation

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

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Instruction-Purchased Services	10-1000-300	Academic Mastery Academy	34,920	25,000	9,920
ED-Instruction-Purchased Services	10-1000-300	Achieve3000 Inc	95,915	25,000	70,915
ED-Instruction-Purchased Services	10-1000-300	Acme	54,638	25,000	29,638
ED-Support Services General Administration-Purchased Services	10-2300-300	Alliant Insurance Services, Inc	35,000	25,000	10,000
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	American School Bus Company	626,948	25,000	601,948
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Aqua Illinois Inc	31,940	25,000	6,940
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Aquamist Plumbing & Lawn Sprinkling	26,630	25,000	1,630
ED-Central Data Processing Services-Purchased Services	10-2660-300	At&t	130,598	25,000	105,598
ED-Instruction-Purchased Services	10-1000-300	Athletico Management Llc	44,358	25,000	19,358
O&M-Business Oper. & Maint. Plant Services-Supplies & Materials	20-2540-400	Atomatic Mechanical Services, Inc.	79,281	25,000	54,281
ED-Support Services General Administration-Purchased Services	10-2300-300	Blue Cross Blue Shield Of Il	9,322,205	25,000	9,297,205
O&M-Business Oper. & Maint. Plant Services-Supplies & Materials	20-2540-400	Blueberry Ink	33,643	25,000	8,643
ED-Instruction-Purchased Services	10-1000-300	Brightly Software, Inc	71,385	25,000	46,385
ED-Instruction-Other Objects	10-1000-600	Brightstar Care Of Will County	60,421	25,000	35,421
ED-Instruction-Supplies & Materials	10-1000-400	BSN Sports	124,782	25,000	99,782
ED-Instruction-Purchased Services	10-1000-300	Burns Photography	35,553	25,000	10,553
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Calumet City Plumbing Company Inc	52,684	25,000	27,684
ED-Instruction-Purchased Services	10-1000-300	Camelot Therapeutic Schools Llc	331,796	25,000	306,796
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Carefree Lawn Maintenance Inc	193,562	25,000	168,562
ED-Instruction-Purchased Services	10-1000-300	Catalyst for Educational Change	84,310	25,000	59,310
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Chicago Balfour	123,192	25,000	98,192
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Cintas Corporation 2	55,011	25,000	30,011
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Comed	118,590	25,000	93,590
ED-Instruction-Purchased Services	10-1000-300	Conference Technologies Inc	42,820	25,000	17,820
ED-Instruction-Purchased Services	10-1000-300	Crete-Monee Education Association	254,529	25,000	229,529
ED-Instruction-Purchased Services	10-1000-300	Crisis Prevention Institute	65,037	25,000	40,037
ED-Instruction-Purchased Services	10-1000-300	Ctbook Holdings Llc	26,674	25,000	1,674
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	De Lage Landen Finance Service Inc	34,045	25,000	9,045
ED-Support Services General Administration-Purchased Services	10-2300-300	Dearborn Life Insurance Company	167,746	25,000	142,746
ED-Support Services General Administration-Purchased Services	10-2300-300	Delta Dental Of Illinois - Asc	89,263	25,000	64,263
O&M-Business Oper. & Maint. Plant Services-Supplies & Materials	20-2540-400	Direct Energy Marketing Inc.	311,115	25,000	286,115
ED-Support Services General Administration-Purchased Services	10-2300-300	Donovan Group III	36,000	25,000	11,000
ED-Instruction-Other Objects	10-1000-600	Downers Grove School District #58	27,125	25,000	2,125
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Dreambox Learning, Inc.	28,933	25,000	3,933
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Dynegy Energy Services, LLC	306,946	25,000	281,946
ED-Instruction-Other Objects	10-1000-600	Easter Seal Metropolitan Chicago	161,943	25,000	136,943
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Ecra Group Inc	69,328	25,000	44,328
ED-Instruction-Supplies & Materials	10-1000-400	Edmentum Inc	26,740	25,000	1,740
ED-Instruction-Other Objects	10-1000-600	Eisenhower Cooperative	33,315	25,000	8,315
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Elevate K12	41,001	25,000	16,001
ED-Instruction-Other Objects	10-1000-600	Elim Christian Services	187,851	25,000	162,851
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	Epic Transportation Company	390,750	25,000	365,750
ED-Instruction-Other Objects	10-1000-600	Exceptional Children Have Opportunities	69,476	25,000	44,476
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Ey Educational Services	43,331	25,000	18,331
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	First Student	7,509,342	25,000	7,484,342
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Frontline Technologies Group Llc	79,381	25,000	54,381
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Gaggle.Net, Inc.	49,924	25,000	24,924
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Goldstar Learning Inc	42,630	25,000	17,630
O&M-Business Oper. & Maint. Plant Services-Supplies & Materials	20-2540-400	Grainger	32,399	25,000	7,399
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Healy Bender Patton Been Architects	1,963,356	25,000	1,938,356
ED-Instruction-Supplies & Materials	10-1000-400	Houghton Mifflin Harcourt	53,479	25,000	28,479
ED-Instruction-Other Objects	10-1000-600	iCan Dream Center NFP	52,202	25,000	27,202

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's *Expenditures 16-24* tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	ICOUNT2 TRANSPORTATION LLC	39,539	25,000	14,539
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Icrrmt - Illinois Counties Risk Management	1,006,334	25,000	981,334
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Impact Networking Indiana LLC	196,350	25,000	171,350
ED-Instruction-Purchased Services	10-1000-300	Ink International Inc	53,940	25,000	28,940
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Insight Public Sector Inc	138,622	25,000	113,622
ED-Central Data Processing Services-Purchased Services	10-2660-300	Integrated Systems Corp	36,884	25,000	11,884
ED-Central Data Processing Services-Supplies & Materials	10-2660-400	Integrity Schools	40,116	25,000	15,116
ED-Central Data Processing Services-Purchased Services	10-2660-300	ITSavvy LLC	1,240,543	25,000	1,215,543
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Jensen Environmental Management	45,280	25,000	20,280
ED-Instruction-Other Objects	10-1000-600	Kankakee Area Career Center	148,500	25,000	123,500
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Korellis Roofing Inc	28,777	25,000	3,777
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Laforce Inc	35,585	25,000	10,585
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	M&R Transportation Services LLC	238,486	25,000	213,486
ED-Instruction-Purchased Services	10-1000-300	Maxim Healthcare Services Inc	32,601	25,000	7,601
ED-Instruction-Supplies & Materials	10-1000-400	McGraw-Hill School Education Holdings L	26,893	25,000	1,893
ED-Instruction-Other Objects	10-1000-600	Menta Academy Bourbonnais	77,024	25,000	52,024
ED-Support Services General Administration-Purchased Services	10-2300-300	Mesirow Insurance Services, Inc	124,143	25,000	99,143
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Midway Contracting Group, LLC	39,400	25,000	14,400
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Midwest Service Group, LLC	127,584	25,000	102,584
ED-Support Services General Administration-Purchased Services	10-2300-300	Miller, Cooper & Co., Ltd.	82,878	25,000	57,878
ED-Information Services - Purchased Services	10-2630-300	Minuteman Press	32,430	25,000	7,430
ED-Community Services-Purchased Services	10-3000-300	National Investigations Inc	146,648	25,000	121,648
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	NeuroRestorative IL	25,188	25,000	188
ED-Instruction-Supplies & Materials	10-1000-400	Nevco Sports, LLC	32,488	25,000	7,488
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Ninjio LLC	39,276	25,000	14,276
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Nolan Boiler & Tank Service, Inc	64,082	25,000	39,082
ED-Support Services Instructional Staff-Supplies & Materials	10-2200-400	Northwest Evaluation Assoc	53,950	25,000	28,950
ED-Instruction-Purchased Services	10-1000-300	Omni Therapeutics Inc	534,678	25,000	509,678
ED-Community Services-Purchased Services	10-3000-300	Our Kids Count, LLC	30,000	25,000	5,000
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	P & M Distributors Inc	159,935	25,000	134,935
ED-Instruction-Purchased Services	10-1000-300	Pecho, Michelle	72,600	25,000	47,600
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Performance Chemical Supply Inc	147,555	25,000	122,555
ED-Support Services General Administration-Purchased Services	10-2300-300	Petrarca, Gleason, Boyle & Izzo LLC	217,598	25,000	192,598
ED-Instruction-Supplies & Materials	10-1000-400	Plum Grove Music, Llc	64,038	25,000	39,038
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	Powerschool Group Llc, Severin Inter Hol	44,534	25,000	19,534
ED-Instruction-Other Objects	10-1000-600	Prairie State College	98,772	25,000	73,772
ED-Instruction-Supplies & Materials	10-1000-400	Pro-Am Team Sports	53,010	25,000	28,010
ED-Central Data Processing Services-Purchased Services	10-2660-300	Proven Business Systems	39,754	25,000	14,754
ED-Security-Purchased Services	10-2546-300	Prudential Defense Solutions Inc	115,936	25,000	90,936
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Pure Brite Facility Services LLC	316,800	25,000	291,800
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	R & W Transportation	89,431	25,000	64,431
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	Ready to Ride Transportation Inc	52,268	25,000	27,268
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Republic Services #721	53,949	25,000	28,949
ED-Instruction-Supplies & Materials	10-1000-400	Riddell/all American Sports Corp	32,205	25,000	7,205
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Robert Half	57,278	25,000	32,278
ED-Instruction-Purchased Services	10-1000-300	Savvas Learning Company Llc	457,370	25,000	432,370
ED-Support Services Instructional Staff-Purchased Services	10-2200-300	School Specialty	28,998	25,000	3,998
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Skyward	105,132	25,000	80,132
ED-Instruction-Other Objects	10-1000-600	Southwest Cook County Cooperative	101,018	25,000	76,018
ED-Instruction-Other Objects	10-1000-600	Special Education Services	206,268	25,000	181,268
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	Special Education Systems Inc	25,451	25,000	451
ED-Instruction-Other Objects	10-1000-600	Speed S.E.J.A District 802	2,794,372	25,000	2,769,372
ED-Instruction-Other Objects	10-1000-600	St. Coletta's Of Illinois, Inc.	101,882	25,000	76,882
ED-Information Services - Purchased Services	10-2630-300	Stacey Ann Elliott	28,625	25,000	3,625
ED-Instruction-Other Objects	10-1000-600	Summit Hill Scholl District 161	40,961	25,000	15,961
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	Superior Floor Covering Inc	46,730	25,000	21,730
ED-Instruction-Other Objects	10-1000-600	The Achievement Centers Inc	46,836	25,000	21,836
ED-Instruction-Other Objects	10-1000-600	The Chicago Autism Academy Inc	342,917	25,000	317,917
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	The Gloria J Taylor Foundation	51,850	25,000	26,850
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Tinley Park Convention Center Hotel	27,788	25,000	2,788
ED-Central Data Processing Services-Purchased Services	10-2660-300	T-Mobile	70,000	25,000	45,000
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Trace3, LLC	186,943	25,000	161,943
O&M-Business Oper. & Maint. Plant Services-Purchased Services	20-2540-300	VanGuard Energy Services Llc	341,697	25,000	316,697
O&M-Business Oper. & Maint. Plant Services-Supplies & Materials	20-2540-400	Village Of Crete	89,347	25,000	64,347
ED-Business Direction of Business Support Services-Purchased Services	10-2510-300	Wahlin, Gayle R.	52,200	25,000	27,200
ED-Instruction-Supplies & Materials	10-1000-400	Wilkens Food Service	568,933	25,000	543,933
ED-Information Services - Purchased Services	10-2630-300	Witvoet, Judith Marie	30,122	25,000	5,122
TRANS-Business Pupil Transportation-Purchased Services	40-2550-300	Zoom Elite Transportation LLC	247,120	25,000	222,120
				0	0
				0	0
				0	0
				0	0
				0	0
Total			36,290,477	0	33,290,477

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> 2,596,197							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18				Restricted Program		Unrestricted Program		
19	Instruction	Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
20	Support Services:	1000			40,821,718		40,821,718	
21	Pupil	2100			4,811,815		4,811,815	
22	Instructional Staff	2200			2,147,587		2,147,587	
23	General Admin.	2300			1,953,815		1,953,815	
24	School Admin	2400			3,941,713		3,941,713	
25	Business:							
26	Direction of Business Spt. Srv.	2510	1,261,511		0	1,261,511	0	
27	Fiscal Services	2520	1,480		0	1,480	0	
28	Oper. & Maint. Plant Services	2540			7,350,953	7,350,953	0	
29	Pupil Transportation	2550			9,655,969		9,655,969	
30	Food Services	2560			136,305		136,305	
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			263,724		263,724	
36	Staff Services	2640	1,339,621		0	1,339,621	0	
37	Data Processing Services	2660	3,238,854		0	3,238,854	0	
38	Other:	2900			143,985		143,985	
39	Community Services	3000			467,944		467,944	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			5,841,466	38,405,051	13,192,419	31,054,098	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	5,841,466	Total Indirect Costs:	13,192,419	
44				Total Direct Costs:	38,405,051	Total Direct Costs:	31,054,098	
45				= 15.21%		= 42.48%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Crete Monee CUSD 201U 56099201U26			56-099-201U-26_AFR22 Crete Monee CUSD 201U		
7						
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services			X	X	X
19	Insurance					
20	Investment Pools			X	X	X
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel			X	X	X
26	Special Education Cooperatives			X	X	X
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives			X	X	X
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Crete Monee CUSD 201U
 RCDT Number: 56099201U26

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	495,819		0	495,819	560,400			560,400
2. Special Area Administration Services	2330	32,174		0	32,174	3,006			3,006
3. Other Support Services - School Administration	2490	13,734		0	13,734	65,395			65,395
4. Direction of Business Support Services	2510	1,232,563	0	0	1,232,563	1,662,230			1,662,230
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,774,290	0	0	1,774,290	2,291,031	0	0	2,291,031
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									29%

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.

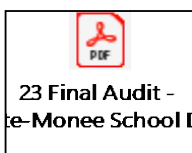
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Other Changes in Fund Balance - Prior Period Adjustments
2. Other Changes in Debt - Accretion of CABS and Refunding Amounts
3. Other Assets - Cash held with paying agent
- 4.

Reference Pages.

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

Embed signed Audit Questionnaire below:



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	67,229,160	4,558,131	8,715,976	2,329,756	82,833,023
9	Direct Expenditures	67,589,573	5,041,259	9,643,363		82,274,195
10	Difference	(360,413)	(483,128)	(927,387)	2,329,756	558,828
11	Fund Balance - June 30, 2023	16,837,165	2,613,776	7,049,166	33,311,880	59,811,987
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 56099201U26 School District/Joint Agreement Name: Crete Monee CUSD 201U Auditor Name: Anthony Cervini License #: 066-003284 License Expiration Date (below): 11/30/2024 56-099-201U-26_AFR22 Crete Monee CUSD 201U
--

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?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	FALSE
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