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

X School District Joint Agreement

### 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 Information (See instructions on inside of this page.)	Accounting Basis:  CASH	Certified Public Accountant Information					
School District/Joint Agreement Number: 06016089002	X ACCRUAL	Name of Auditing Firm: Baker Tilly US, LLP					
County Name: Cook		Name of Audit Manager: Nick Cavaliere, CPA, CF	E				
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will pop Maywood-Melrose Park-Broadview 89	Ulate): School District Lookup Tool School District Directory	Address: 1301 West 22nd Street, Su	ite 400				
Address: 906 Walton Street	Filing Status: Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for	City: Oak Brook	State:	Zip Code: 60523			
City: Melrose Park	<u>auditor use only)</u> Annual Financial Report (AFR) Instructions	Phone Number: (630) 990-3131	Fax Number: (630) 990	-0039			
Email Address:		IL License Number (9 digit): 065-040118	Expiration Date 9/30/2024				
Zip Code: 60160	0	Email Address:  N.Cavaliere@bakertilly.com					
Annual Financial Report  Type of Auditor's Report Issued:  Qualified X Unqualified  Adverse	Annual Financial Report Questions 217-785-8779 or finance1@isbe.net  Single Audit Questions 217-782-5630 or GATA@isbe.net	0 0 0					
Disclaimer  Reviewed by District Superintendent/Administrator	Reviewed by Township Treasurer (Cook County only)  Name of Township: <b>Proviso</b>	West 40 ISC#2 - R mklaisner@west40.or		Dr. Mark A. Klaisner			
District Superintendent/Administrator Name (Type or Print):  Dr. David Negron	Township Treasurer Name (type or print) Paul Bellisario	(708) 449-4284		(708) 449-4288			
Email Address: david.negron@maywood89.org	Email Address: pbellisario@provisotreasurer.com						
Telephone: Fax Number: (708) 450-2460 (708) 450-2461	Telephone: Fax Number: (708) 450-3930 (708) 450-9566	s†					
Signature & Date:  3 - 18 - 2 \  * This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C ISBE Form SD50-35/JA50-60/05/23-version1)  06-016-0890-02 AFR22 Maywood-Melrose Park-Broadview 89	Signature-8: Date:  (Part 100).  This form is based on 23 Illinois Adr In some instances, use of open acc Each school district or joint agreeme supporting authorization/documente	ount codes (cells) may not be autho ent is responsible for obtaining the o	orized by statute or acconcurring legal opini	dministrative rule. on and/or other			



### Independent Auditors' Report on Supplementary Information

To the Board of Education of Maywood Melrose Park – Broadview School District 89

We have audited the financial statements of the governmental activities and each major fund of Maywood Melrose Park – Broadview School District 89 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 7, 2024 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

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

The answers to questions 1 through 23 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

This report is intended solely for the information and use of the Board of Education, management of the Maywood Melrose Park – Broadview School District 89, 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.

Oak Brook, Illinois March 7, 2024

Baker Tilly US, LLP

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Maywood-Melrose Park-Broadview School District 89 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The accounting policies of the District conform to the regulatory provisions prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles accepted in the United States of America, as applicable to local governmental units of this type. The following is a summary of the more significant accounting policies of the District:

### **Reporting Entity**

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

### **Basis of Presentation**

The accounts of the District in the governmental fund financial statements are organized and operated on the basis of funds and account groups and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures or expenses as appropriate. The minimum number of funds is maintained consistent with legal and managerial requirements. Account Groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

### Measurement Focus and Basis of Accounting

The District has the following fund types and account groups:

Governmental Funds are used to account for the District's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, expenditures for unmatured principal and interest on general long-term debt are recognized when due; and certain compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources and pension expenditures.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

### Major Governmental Funds

Educational Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

<u>Special Revenue Funds</u> - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

Each of the District's Special Revenue Funds has been established as a separate fund in accordance with the fund structure required by the State of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's Special Revenue Funds follows:

Tort Immunity and Judgment Fund - accounts for all revenue and expenditures related to the prevention of tort liability. Revenue is derived primarily from local property tax collections and investment income.

Operations and Maintenance Fund - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes and unrestricted state grants.

Transportation Fund - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes, and unrestricted state grants.

Working Cash Fund - accounts for financial resources held by the District to be used as temporary interfund loans for working capital requirements to the General Fund and the Special Revenue Fund's Operation and Maintenance and Transportation Funds. Money loaned by the Working Cash Fund to other funds must be repaid within one year. As allowed by the School Code of Illinois, this fund may be permanently abolished and become a part of the General Fund or it may be partially abated any other fund of the District.

<u>Debt Service Fund</u> - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds.

<u>Capital Project Funds</u> - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Capital Projects Fund - accounts for construction projects and renovations financed through transfers from other funds, unrestricted state grants and federal grants.

On-behalf payments (payments made by a third party for the benefit of the district, such as payments made by the state to the Teachers' Retirement System) have been recognized in the financial statements.

Property taxes, replacement taxes, certain state and federal aid, and interest on investments are susceptible to accrual. Other receipts become measurable and available when cash is received by the District and recognized as revenue at that time.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until earned.

### All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

### Assets, Liabilities and Net Position or Equity

### Deposits and Investments

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value. Changes in fair value of investments are included as investment income.

### Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Receivables are expected to be collected within one year.

### Property Tax Revenues

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2022 levy resolution was approved during the December 8, 2022 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

The PTELL limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELL limits the increase in total taxes billed to the lessor of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2022 and 2021 tax levies were 5.0% and 1.4%, respectively.

Property taxes are collected by the County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 5% and less amounts already received. The District considers that the first installment of the 2022 levy is to be used to finance operations in fiscal 2023. The District has determined that the second installment of the 2022 levy is to be used to finance operations in fiscal 2024 and has included the corresponding receivable as a deferred inflow of resources.

### Personal Property Replacement Taxes

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

### Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

### Fixed Assets

Fixed assets used in governmental fund types of the District are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Interest incurred during construction is not capitalized on general fixed assets.

Depreciation of general fixed assets is provided over the estimated useful lives using the straight-line method and is reflected within the general fixed assets account group for informational purposes only. Depreciation of general fixed assets is not charged to the operations of the District. The estimated useful lives of the buildings and improvements, and equipment of the District are 15 to 50 years, and 5 to 10 years, respectively.

### Compensated Absences

Non-certified and certified employees who work a twelve-month year are entitled to be compensated for vacation time. Vacation time is accrued throughout the year for all employees. Only certain administrators may carry over up to 15 days to a subsequent year. All other employees will loose accumulated vacation days if not used. At June 30, 2023, accumulated unpaid vacation pay was \$98,826.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Non-certified and certified employees receive a specified number of sick days per year depending on years of service in accordance with the agreement between the Board of Education and the Education Association. Unused sick leave days are accumulated. Upon retirement from the District, certified and non-certified employees receive creditable service time for accumulated sick days for TRS and IMRF, respectively. Employee sick leave is recorded when paid. Due to nature of the policies on sick leave, no liability has been recorded as of June 30, 2023.

### Long-Term Obligations

The District reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other long-term obligations that do not show evidence of indebtedness are not included in the general long-term debt account group.

For governmental fund types, bond premiums and discounts are recognized during the current period. Bond proceeds are reported as an "other financing source" net of the applicable premium or discount.

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

Account groups are used to establish accounting control and accountability for the District's general fixed assets and general long-term debt. The accounting and financial reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group. Donated general fixed assets are listed at estimated fair market value as of the date of acquisition. Depreciation accounting is not applicable, except to determine the per capita tuition charge. Interest costs incurred during construction are not capitalized as part of fixed assets.

Long-Term Debt - Long-term debt expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of serial bond issues, long-term debt retirements payable, and any other evidences of indebteness.

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

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### **Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the modified accrual basis, which is consistent with accounting principles generally accepted in the United States of America.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

- 2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
- 3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
- 4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
- 5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
- 6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

### **Excess of Expenditures over Budget**

For the year ended June 30, 2023, expenditures exceeded budget in the General Fund, Operations & Maintenance Fund, Transportation Fund, Capital Projects Fund, and Debt Service Fund by \$3,299,327, \$714,440, \$595,195, \$3,015,700 and \$2,575. These excesses were funded by available financial resources.

### **NOTE 3 - DEPOSITS AND INVESTMENTS**

### Cash & Investments under the custody of the Township Treasurer

Under the Illinois Compiled Statutes, the Proviso Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

Cash and investments, other than the student activity and convenience accounts, petty cash, and imprest funds, are part of a common pool for all school districts and cooperatives within the township. The Treasurer maintains records that segregate the cash and investment balance by district or cooperative. Income from investments is distributed monthly based upon the District's percentage participation in the pool. All cash for all funds, including cash applicable to the Debt Service Fund and the Illinois Municipal Retirement/Social Security Fund, is not deemed available for purposes other than those for which these balances are intended.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Treasurer's investment policies are established by the Proviso Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

The Treasurer's Office operates as a non-rated, external investment pool. The fair value of the District's investment in the Treasurer's pool is determined by the District's proportionate share of the fair value of the investments held by the Treasurer's office.

The weighted average maturity of all marketable pooled investments held by the Treasurer was 0.60 years at June 30, 2023. The Treasurer also holds money market type investments, certificates of deposits and other deposits with financial institutions. As of June 30, 2023, the fair value of all investments held by the Treasurer's office was \$401,850,886 and the fair value of the District's proportionate share of the pool was \$48,462,153.

Because all cash and investments are pooled by a separate legal governmental agency (Treasurer), categorization by risk category is not determinable. Further information about whether investments are insured, collateralized, or uncollateralized is available from the Treasurer's financial statements.

### Cash & Investments in the custody of the District

Deposits of the student activity, employee benefit program trust, and imprest funds, which are held in the District's custody, consist of deposits with financial institutions. The following is a summary of such deposits:

	Carrying Value Bank Balance
Deposits with financial institutions	<u>\$ 4,087,818</u> <u>\$ 4,076,347</u>
Total	<u>\$ 4,087,818</u> <u>\$ 4,076,347</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and Level 2 valuation inputs.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

At year end, the District had the following investments:

		Investment Maturity (In Years)								
		Fair Value	Les	s than one		1-5		5-10	Mo	re than 10
U.S. treasuries U.S. agencies -	\$	1,228,883	\$	170,723	\$	1,058,160	\$	-	\$	-
implicitly guaranteed	_	291,617		-		86,042		205,575		

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

l otal	\$ 1,520,500 \$	170,723	\$ 7,144,20 <u>2</u>	<u>\$ 205,575</u>	5 -

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State Statutes limit the investments in commercial paper and corporate bonds to the top three ratings of two nationally recognized statistical rating organizations (NRSRO's).

As of June 30, 2023, the District's investments were rated as follows:

Investment Type	Moody's Investors Services
U.S. agencies - implicitly guaranteed	AAA
U.S. treasuries	AAA

Custodial Credit Risk - Deposits. With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2023, the bank balance of the District's deposit with financial institutions totaled \$4,076,347; the of that amount, \$1,270,501 was not collateralized or insured.

Custodial Credit Risk - Investments. With respect to investments, custodial credit risk is the risk that, in the even of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

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

### **NOTE 4 - INTERFUND TRANSFERS**

During the year, the Board transferred \$1,739,532 to the Debt Service Fund from the Operations and Maintenance Fund for the payment of principal and interest on the District's outstanding Series 2010C QZAB Taxable Alternate Revenue Bonds and the Series 2020 General Obligation Limited Tax Debt Certificates.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### **NOTE 5 - LONG TERM LIABILITIES**

Changes in General Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2023:

	Beginning Balance		Additions		Deletions		Ending Balance	į	Due Within One Year
General obligation bonds	\$ 13,420,645	\$	592,488	\$	,	\$	11,878,133	\$	2,135,000
Private placement bonds Unamortized premium	2,015,000 <u>642,490</u>			_	250,000 106,273	_	1,765,000 536,217		250,000
Total bonds payable	16,078,135		592,488		2,491,273		14,179,350		2,385,000
Debt certificates	4,940,000		_		535,000		4,405,000		555,000
Compensated absences	92,826		284,452		280,452		96,826		98,826
Net pension liability	2,454,716		2,930,950		1,520,214		3,865,452		<b>-</b> .
Net OPEB liability	24,524,327		39,920	_	16,653,631	_	7,910,616	_	
Total long-term liabilities - governmental activities	<u>\$ 48,090,004</u>	<u>\$</u>	3,847,810	<u>\$</u>	21,480,570	<u>\$</u>	30,457,244	<u>\$</u>	3,038,826

The obligations for the compensated absences, net pension liability and OPEB liability will be repaid from the General Fund and Municipal Retirement/Social Security Fund.

General Obligation Bonds and Debt Certificates. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates		Face Amount	Carrying Amount
Series 2007 General Obligation Capital Appreciation Bonds dated November 29, 2007 are due in annual				
installments through December 1, 2024 Series 2010A General Obligation Capital Appreciation	5.70 - 6.50%	\$	2,825,000 \$	2,696,872
Bonds dated November 18, 2010 are due in annual installments through December 15, 2026	7.78% - 8.25%		5,000,000	4,113,422
Series 2010B General Obligation Limited Tax Bonds dated November 18, 2010 are due in annual installments	0.75%		705 000	705.000
through December 15, 2026 Series 2014A Limited Tax Bonds dated July 1, 2014 are	8.75%		705,000	705,000
due in annual installments through December 15, 2029 Series 2014B General Obligation Capital Appreciation	5.00%		3,350,000	3,350,000
Bonds dated July 1, 2014 are due in annual installments through December 15, 2029 Series 2020 General Obligation Limited Tax Debt	5.25%		1,350,000	1,012,839
Certificates dated January 22, 2020 are due in annual installments through December 15, 2029	4.00%		4,940,000	4,405,000
Total		<u>\$</u>	18,170,000 \$	16,283,133

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 5 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	Principa	al Interest	Total
2024	\$ 2,690	,000 \$ 394,286	3,084,286
2025	2,715	,000 371,586	3,086,586
2026	2,740	,000 347,886	3,087,886
2027	2,750	,000 292,444	3,042,444
2028	2,830	000 181,625	3,011,625
2029 - 2030	3,910	,000 <u>96,525</u>	4,006,525
Total	<u>\$ 17,635</u>	.000 <u>\$ 1,684,352</u>	<u>\$ 19,319,352</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2023, the statutory debt limit for the District was \$41,832,977, providing a debt margin of \$28,416,849.

*Private placement bonds.* Private placement bonds are direct obligations and pledge the full faith and credit of the District. Private placement bonds are bonds sold directly to pre-selected investors or institutions rather than on the open market. Private placement bonds currently outstanding are as follows:

Purpose	Interest Rates	Original Indebtedness	Face Amount	Carrying Amount
Series 2010C (QZAB) Taxable Alternate Revenue Bonds dated November 30, 2010 are due in annual installments through December 15, 2029	5.50% - 7.75%	\$ 4.500,000 \$	2.015.000	\$ 1.765.000
Total		\$ 4,500,000 \$	2,015,000	\$ 1,765,000

Annual debt service requirements to maturity for private placement bonds are as follows for governmental type activities:

	Principal		Interest		Total
2024	\$ 250,0	00 \$	125,225	\$	375,225
2025	250,0	00	107,100		357,100
2026	250,0	00	88,350		338,350
2027	250,0	00	68,975		318,975
2028	250,0	00	49,600		299,600
2029 - 2030	515,0	<u>00                                   </u>	40,106		<u>555,106</u>
Total	<u>\$ 1,765,0</u>	<u>00 \$</u>	479,356	<u>\$</u>	2,244,356

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 6 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. The District has purchased insurance from private insurance companies for general liability, workers' compensation and other coverages not included below. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

The District is self-insured for medical coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health claims and administration fees. The District's liability will not exceed \$140,000 per employee or \$7,158,424 in the aggregate, as provided by stop-loss provisions incorporated in the plan.

At June 30, 2023, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$147,275. The estimates are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. For the two years ended June 30, 2022 and June 30, 2023, changes in the liability reported in the General Fund for unpaid claims are summarized as follows:

	Claims Payable Beginning of Year	Current Year Claims and Changes in Estimates	Claims Payments	Claims Payable End of Year	
Fiscal Year 2022	<u>\$ 331,580</u>	\$ 6.687.323 <b>\$</b>	6,715,112	\$ 303,791	
Fiscal Year 2023	<u>\$ 303,791</u>	\$ 9,857,554 <u>\$</u>	10,014,070	<u>\$ 147,275</u>	

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS

### **Teachers' Health Insurance Security**

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp. The current reports are listed under "Central Management Services."

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

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

On Behalf Contributions to THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 0.90% of pay during the year ended June 30, 2023. State of Illinois contributions of \$283,808 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$(4,387,842) in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

Contributions. The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.67% during the year ended June 30, 2023. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2023, the District paid \$211,279 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

THIS Fiduciary Net Position. Detailed information about the THIS Fund's fiduciary net position as of June 30, 2022 is available in the separately issued THIS Annual Financial Report.

Net OPEB Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability

\$ 7,352,275

State's proportionate share of the collective net OPEB liability associated with the District

\$ 10,002,047

Total \$ 17,354,322

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.107416% and 0.108956%, respectively.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Actuarial Assumptions. The net OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation

2.25%

Salary Increases

3.50 to 8.50%

Investment Rate of Return

2.75%

Healthcare Cost Trend Rates - Initial

Medicare and Non-Medicare - 8.00%

Healthcare Cost Trend Rates - Ultimate

4.25%

Fiscal Year the Ultimate Rate is Reached

2039

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

Discount Rate. At June 30, 2022, the discount rate used to measure the total OPEB liability was a blended rate of 3.69%, which was a change from the June 30, 2021 rate of 1.92%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
Net OPEB Liability	<u>\$ 8,171,078</u>	\$ 7,352,27 <u>5</u>	<u>\$ 6,511,001</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.00% decreasing to an ultimate rate of 3.25%) for Medicare and non-Medicare coverage or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.25%) for Medicare and non-Medicare coverage than the current healthcare cost trend rate:

	Healthcare Cost Trend		
· PANAN.	1% Decrease	Rate	1% Increase
Net OPEB Liability	<u>\$ 6,212,882</u>	\$ 7,352,275	\$ 8,602,752

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(3,156,722) and on-behalf revenue and expenditures of \$(4,387,842) for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to OPEBs were from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$		\$	4,808,749
Changes in Assumptions		6,633		18,136,106
Net Difference Between Projected and Actual Earnings on OPEB Plan				
Investments		894		-
Changes in Proportion and Differences Between District Contributions and				
Proportionate Share of Contributions		730,389		1,126,326
District Contributions Subsequent to the Measurement Date		211,279		
Total	\$	949,195	\$	24,071,181

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net OPEB liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to OPEB (\$(23,333,265)) will be recognized in OPEB expense as follows in these reporting years:

	Year Ending June 30,		Amount
2024		\$	(2,976,072)
2025		·	(2,976,072)
2026			(2,976,072)
2027			(2,976,074)
2028			(2,976,296)
Thereafter			(8,452,679)
Total		<u>\$</u>	(23,333,265)

### Retiree's Health Plan

Plan Description. The District administers a single-employer defined benefit healthcare plan ("the Retiree's Health Plan"). The plan provides the ability for retirees and their spouses to access the District's group health insurance which covers both active and retired members. Benefit provisions are established through collective bargaining agreements and state that eligible retirees and their spouses at established contribution rates. The Retiree's Health Plan does not issue a publicly available financial report.

Contributions and Benefits Provided. Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the board and the union. Retirees under the age of 65 contribute the full active employee equivalent rate. IMRF employees may continue coverage into retirement on the District plan if they pay the entire premium. Dependents may also continue coverage on a pay-all basis. Premiums for the plan are set by the Board of Education. Retirees are responsible to contribute the entire premium toward the cost of their insurance. Dependents may also continue on a "pay-all" basis. Coverage may continue for as long as required contributions are paid.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Employees Covered by Benefit Terms. At July 01, 2021, the actuarial valuation date, the following employees were covered by the benefit terms:

Retired Plan Members	15
Active Employees Not Yet Eligible	-
Active Employees Fully Eligible	97
Total	112

Total OPEB Liability. The District's total OPEB liability of \$558,341 was measured as of June 30, 2023, and was determined by an actuarial valuation as of July 1, 2021.

Inflation	3.00%
Election at Retirement	15.00%
Discount Rate	4.13%
Healthcare Cost Trend Rate - Initial	5.00%
Healthcare Cost Trend Rate - Ultimate	4.50%
Fiscal Year the Ultimate Rate is Reached	2038

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2023.

Mortality rates were based on for active employees on PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale-MP-2020, for retirees PubG.H-2010(B) Mortality Table - General below-median income), Male adjusted 106% and Female adjusted 105% tables, with future mortality improvement using scale MP-2020, for IMRF and retirees are based on RP-2014 tables with generational improvements using MP-2017 mortality improvement studies. For IMRF retirees, rates from December 31, 2021 IMRF Actuarial Valuation Report.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of the future events.

T-4-1 ADED

Changes in Total OPEB Liability. The District's changes in total OPEB liability for the year ended June 30, 2023 was as follows:

		tal OPEB Liability
Balance at June 30, 2022 Changes for the Year:	\$	533,368
Service Cost Interest Benefit Payments		18,375 21,545 <u>1,746</u>
Net Changes		24,973
Balance at June 30, 2023	<u>\$</u>	<u>558,341</u>

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current discount rate:

	Current 1% Decrease Discount Rate		e 1% Increase	
Total OPEB Liability	\$ 603,789	<u>\$ 558,341</u>	\$ 516,820	

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current healthcare cost trend rates:

	Healthcare Cost Trend				
	1% Decrease		Rate	19	6 Increase
Total OPEB Liability	<u>\$ 506,142</u>	\$	558,341	\$	618,652

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the year ended June 30, 2023, the District recognized OPEB expense of \$(29,240). The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

		eferred flows of sources	Deferred Inflows of Resources	
Difference Between Expected and Actual Experience Assumption Changes	\$ 	- <u>51,734</u>	\$	80,928 189,878
Total	\$	51,734	<u>\$</u>	270,806

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$(219,072)) will be recognized in OPEB expense as follows:

-	Year Ending June 30,	Amount
2024		\$ (69,160)
2025		(69,160)
2026		(35,858)
2027		(29,673)
2028		(14,701)
Thereafter		(520)
Total		<u>\$ (219,072</u> )

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### **NOTE 8 - RETIREMENT SYSTEMS**

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

### Teachers' Retirement System

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

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

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

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

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

On Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$16,538,022 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$15,121,448 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$182,903, and are deferred because they were paid after the June 30, 2022 measurement date.

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

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

For the year ended June 30, 2023, the District pension contribution was 10.49 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2023, were \$119,942, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

TRS Fiduciary Net Position. Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued TRS Annual Comprehensive Financial Report.

Net Pension Liability. At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability
State's proportionate share of the collective net pension liability associated with the District

\$ 2,427,134 210,537,788

Total \$ 212,964,922

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021, and rolled forward to June 30, 2022. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2022, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2022 and 2021, the District's proportion was 0.00289495 percent and 0.00314662 percent, respectively.

Summary of Significant Accounting Policies. For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the June 30, 2022 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.5%.

Mortality. The assumed mortality rates are based on the Society of Actuaries PubT-2010 mortality tables, adjusted for TRS experience, with generational improvement based on Scale MP-2020. The actuarial assumptions used were based on the results of an experience study dated August 12, 2021.

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

	Target	Long-Term Expected Real
Asset Class	Allocation	Rate of Return
U.S. equities large cap	16.30 %	5.73 %
U.S. equities small/mid cap	1,90 %	6.78 %
International equities developed	14.10 %	6.56 %
Emerging market equities	4.70 %	8.55 %
U.S. bonds core	6.90 %	1.15 %
Cash equivalents	1.20 %	(0.32)%
TIPS	0.50 %	0.33 %
International debt developed	1.20 %	6.56 %
Emerging international debt	3.70 %	3.76 %
Real estate	16.00 %	5.42 %
Private debt	12.50 %	5.29 %
Hedge funds	4.00 %	3.48 %
Private equity	15.00 %	10.04 %
Infrastructure	2.00 %	5.86 %

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

Discount Rate. At June 30, 2022, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2022 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier I*'s liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	Current 1% Decrease Discount Rate		1	1% Increase		
District's proportionate share of the collective net pension liability	<u>\$</u>	2,968,406	<u>\$</u>	2,427,134	<u>\$</u>	1,978,292

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$(1,160,399) and on-behalf revenue of \$16,538,022 for support provided by the state. At June 30, 2023, the District's deferred outflows of resources and deferred inflows of resources related to pensions were from the following sources:

	O	Deferred utflows of esources	t.	Deferred nflows of lesources
Differences between expected and actual experience Net difference between projected and actual earnings on pension plan	\$	4,879	\$	13,382
investments		2,220		-
Assumption changes Changes in proportion and differences between District contributions and		11,191		4,634
proportionate share of contributions		-		968,561
District contributions subsequent to the measurement date		302,846		
Total	\$	321,136	\$	986,577

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(968,287)) will be recognized in pension expense as follows:

Year Ending June 30,		Amount		
2024		\$ (735,563		
2025		(98,633		
2026		(96,909		
2027		(20,633		
2028		(16,549		
Total		\$ (968,287		

### Illinois Municipal Retirement Fund

Plan Description. The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For Regular Tier 1, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Regular Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement. For Regular Tier 2, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Regular Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

Plan Membership. At December 31, 2022, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	137
Inactive, non-retired members	152
Active members	184
Total	473

Contributions. As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2022 was 6.41 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset). The net pension liability/(asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies. For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions. The assumptions used to measure the total pension liability in the December 31, 2022 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

Mortality. For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

Long-Term Expected Real Rate of Return. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

		Projected Returns/Risk		
	Target	One Year	Ten Year	
Asset Class	Allocation	Arithmetic	Geometric	
Equities	35.50 %	7.82 %	6.50 %	
International equities	18.00 %	9.23 %	7.60 %	
Fixed income	25.50 %	5.01 %	4.90 %	
Real estate	10.50 %	7.10 %	6.20 %	
Alternatives	9.50 %			
Private equity		13.43 %	9.90 %	
Hedge funds		-	-	
Commodities		7,42 %	6.25 %	
Cash equivalents	1.00 %	4.00 %	4.00 %	

Discount Rate. The discount rate used to measure the total pension liability for IMRF was 7.25%, the same rate as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits payments to determine the total pension liability.

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	Current 1% Decrease Discount Rate		1% Increase	
Total pension liability Plan fiduciary net position Net pension liability/(asset)	\$ 46,063,959	\$ 41,243,456	\$ 37,459,257	
	<u>39,805,138</u>	<u>39,805,138</u>	39,805,138	
	\$ 6,258,821	\$ 1,438,318	\$ (2,345,881)	

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### NOTE 8 - RETIREMENT SYSTEMS - (CONTINUED)

Changes in Net Pension Liability/(Asset). The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)					
	Τ	otal Pension Liability (a)		an Fiduciary let Position (b)		Vet Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2021 Service cost Interest on total pension liability	\$	39,175,009 797,085 2,803,378	\$	46,593,232 - -	\$	(7,418,223) 797,085 2,803,378
Differences between expected and actual experience of the total pension liability  Benefit payments, including refunds of employee		280,521		-		280,521
contributions Contributions - employer		(1,812,537) -		(1,812,537) 563,315		(563,315)
Contributions - employee  Net investment income  Other (net transfer)		-		443,028 (5,527,266) (454,634)		(443,028) 5,527,266 454,634
Balances at December 31, 2022	<u>\$</u>	41,243,456	\$	39,805,138	<u>\$</u>	1,438,318

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. For the year ended June 30, 2023, the District recognized pension expense of \$448,918. The District's deferred outflows and inflows of resources related to pension were from the following sources:

		Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experience Assumption changes Net difference between projected and actual earnings on pension plan	\$	226,261 -	\$	1,093,206 114,558	
investments Contributions subsequent to the measurement date		2,936,694 252,523		<u>-</u>	
Total	<u>\$</u>	3,415,478	<u>\$</u>	1,207,764	

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$1,955,191) will be recognized in pension expense as follows:

Year Ending June 30,		Amount
2024		\$ (953,014)
2025		103,621
2026		1,032,670
2027		1,771,914
Total		\$ 1, <u>955,191</u>

NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

### **Note 9 - Construction Commitments**

As of June 30, 2023, the District is committed to approximately \$8,100,000 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and building bonds already issued.

### NOTE 10 - SUBSEQUENT EVENTS

On September 20, 2023 the District issued \$3,435,000 of General Obligation Limited Tax Refunding School Bonds with an interest rate of 3.15% for the purpose to refund the District's outstanding 2014A General Obligation Limited Tax School Bonds.

### NOTE 11 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 99, Omnibus 2022, GASB Statement No. 100, Accounting Changes and Error Corrections an amendment of GASB Statement No. 62, and GASB Statement No. 101, Compensated Absences.

When they become effective, application of these standards may restate portions of these financial statements.

### TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire		2
Financial Profile Information		3
Estimated Financial Profile Summary		4
Basic Financial Statements		-
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues. Expenditures Disbursed/Expenditures. Other		
Sources (Uses) and Changes in Fund Balances (All Funds)	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds)	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds)	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt		26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/	The second second second second	-
Schedule of Tort Immunity Expenditures	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule		28-35
Statistical Section		Character Co.
Schedule of Capital Outlay and Depreciation	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year	Contracts Paid in CY	40
Indirect Cost Rate - Computation	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet	AC	43
Itemization Schedule	ITEMIZATION	44
Reference Page	REF	45
Notes, Opinion Letters, etc	Opinion-Notes	
Deficit Reduction Calculation	Deficit AFR Sum Calc	<u>46</u> <u>47</u>
Audit Checklist/Balancing Schedule	AUDITCHECK	Auditcheck
Single Audit and GATA Information	Single Audit and GATA Information	

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

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable) This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

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

### 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

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

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

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

### 7. Qualifications of Auditing Firm

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

### **AUDITOR'S QUESTIONNAIRE**

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

PART A	A - FINDINGS
	<ol> <li>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 <i>Illinois Sovernment Ethics Act. [5 ILCS 420/4A-101]</i></li> <li>One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]</i>.</li> <li>One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code [105 ILCS 5/10-20.21]</i>.</li> <li>One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted <i>[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]</i>.</li> <li>Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>One or more personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act [30 ILCS 115/12]</i>.</li> <li>One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]</i>.</li> <li>One or more interfund loans were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code [105 ILCS 5/17-22.3]</i>.</li> <li>One or mor</li></ol>
$\Box$	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].
DADT	FINANCIAL DIFFICULTIES (SEPTIMENTAL IN A LA L
PART	3 - 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.  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: 2/12/1995 (Ex: 00/00/0000)  The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also Sec. 10-20-9a(c) \$  22. balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also Sec. 10-20-9a(c) \$  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 B

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2023, identify those late payments recorded as Intergovermental Receivables, Other Recievables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24.	Enter the date that the district used to accrue mandated categorical payments	Date:	8/30/202

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:	
Baker Tilly US, LLP	
Name of Audit Firm (print)	
The undersigned affirms that this audit was conducted by a qualified auditing firm a	nd in accordance with the applicable standards [23 Illinois
Administrative Code Part 100] and the scope of the audit conformed to the requirem	ents of subsection (a) or (b) of 23 Illinois Administrative Code Part 100
Section 110, as applicable. Mil Caure	
May Car	03/07/2024
Signature	mm/dd/yyyy

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

	Α		ВС	D D	Е	F	G	н П	J	ΙκΙ	L	М
		-				EINANCI	I DD	OFILE INFORMATION				
1						TIVANCIA	LIN	OFILL INFORMATION				-
3	Pea	nire	ed to he	completed for school di	ctric	ts only						- 1
4	Ney	une	u to be	completed for school di	SLITE	is only.						-
5	Α.		Tax Ra	tes (Enter the tax rate - ex:	.015	) for \$1.50)						- 1
6	1											- 1
7				Tax Year 2022		Equalized Ass	essec	Valuation (EAV):	606,275,028			
8												
9				Educational		Operations & Maintenance		Transportation	<b>Combined Total</b>		Working Cash	- 1
10	R	late	(s):	0.017805	+	0.003100	+	0.001699 =	0.022600		0.000102	
11	1			L								- 1
TZ	1			A tay rate must be en	toro	d in the Educational O	nora	tions and Maintenance,	Transportation and W	orking	Cash haves ahove	- 1
13				If the tax rate is zero,			pera	tions and maintenance,	Transportation, and w	Orking	cash boxes above.	- 1
14	В.		Results	of Operations *								
15	1											
40				Receipts/Revenues		Disbursements/		Excess/ (Deficiency)	Fund Balance			
16 17				1		Expenditures			provide a service and a service as a service			
18			* The	68,514,522	m of	73,609,496	or 9	(5,094,974) 17, 20, and 81 for the Educa	35,923,867	tonanc	20	
19				nsportation and Working Co			163 0,	17, 20, and 01 for the Educa	ational, operations & Main	terranc	Ε,	
20												
21	C.		Short-1	erm Debt **								
22				CPPRT Notes		TAWs		TANs	TO/EMP. Orders		EBF/GSA Certificates	
23				0	+	0	+	0 +	0	+	0	+
24				Other		Total						
25			** *	0	=	0						
26 20			in ine	numbers shown are the su	m or	entries on page 26.						
29	D.			erm Debt								
30 31			Check th	e applicable box for long-to	erm d	lebt allowance by type of	distri	ct.				
32			Х	a. 6.9% for elementary an	d hie	h school districts		41,832,977				
33		1		<ol> <li>13.8% for unit districts.</li> </ol>	u 1116	ii scrioor districts,		41,032,377				
34		1										
35 30			Long-Te	erm Debt Outstanding:								
37				c. Long-Term Debt (Princi	pal o	nly) A	cct					
38				Outstanding:		7.5	511	18,048,133				
39	_											
41 42	E.			al Impact on Financial P			torial	impact on the entity's finan	sial pacition during futura	ranart	ing pariods	
43				heets as needed explaining			Leriai	impact on the entity's illian	cial position during luture	тероги	ng penous.	
45		T		Pending Litigation								
46		1		Material Decrease in EAV								
47				Material Increase/Decrease	in F	nrollment						
48		1		Adverse Arbitration Ruling		99999999999999999999999999999999999999						
49		Ì		Passage of Referendum								
50				Taxes Filed Under Protest								
51				Decisions By Local Board of	Revi	ew or Illinois Property Tax	Арре	eal Board (PTAB)				
52				Other Ongoing Concerns (E	escri	be & Itemize)						
54			Commer	its:								
55		ľ										
56												
57												
58												
59		į.										
61												
62												

Q R								_				-								_
9		0.35	04:	n	0.35	1.05	4	0.10	0.40	4	0.10	0.40	m	0.10	0.30	3.55 *	NO			
0																9	RECOGNITION		e core	
z																			Profile is. Final s	
≥		Score Weight	2	Score	stment Weight	Value	Score	Weight	Value	Score	Weight	Value	Score	Weight	Value	Score:	nation:		Financial payment	
		S	>	Sc	Adjustment Weight	N <sub>a</sub>	Sc	We	Va	S	W	S S	S	W	Va	Total Profile Score:	e Desig		ed on the ategorical	
H		<b>Ratio</b> 0.524		Ratio	1.074		Davs	187.12		Percent	100.00		Percent	56.85		Total	al Profil		ta provid	
$\times$		<b>L</b> 0		-	П		-	18		Per	10		Per	Ŋ			Estimated 2024 Financial Profile Designation:		Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.	
E						_			120			20					d 2024		hange ba by the tim	
		<b>Fotal</b> 35,923,867.00	0.00	_	73,609,496.00	0.00	_	38,260,630.00	204,470.82	_	00:00	11,646,543.29	_	18,048,133.00	41,832,976.93		stimate		ore may oge 3 and led by ISBE	
ᄪ		<b>Total</b> 35,92	0,000	Total	73,6		Total	38,2	2	Total		11,6	Total	18,0	41,8		ш		Total Profile Score may ch Information page 3 and by will be calculated by ISBE.	
O	MARY																			
	E SUM	_																	×	
	ESTIMATED FINANCIAL PROFILE SUMMARY Financial Profile Website	Funds 10, 20, 40, 70 + (50 & 80 if negative)										ax Rates								
ш	NCIAL ial Profile	50 & 80 if							3 by 360			(.85 x EAV) x Sum of Combined Tax Rates								
	Financ	10, 70 + (9	0 & 20		, 40 to & 70,	0 & 20		0 & 70	10 divided		40	um of Co								
	IMATEI	Funds 10, 20, 40, 70 + (	Minus Funds 10 & 20		Funds 10, 20 & 40 Funds 10, 20, 40 & 70,	Minus Funds 10 & 20		Funds 10, 20 40 & 70	Funds 10, 20, 40 divided by 360		Funds 10, 20 & 40	EAV) × S								
Ш	ESTI	Fund	Minu		Fund	Min		Fund	Fund		Fund	(.85								
						<u> </u>		15)												
	view 89		thru D74			thru D74		D5, F5 &	(,	'n										
	Maywood-Melrose Park-Broadview 89 06016089002 Cook	k 181) 8)	, Cell C54		F17, 117) 18)	, Cell C54		, 14 & C5,	F17 & 117	emaining	& F11)	(î								
	rose Par	81, F81 8 08. F8 & I	unds (P8		.17, D17, 08, F8, &	unds (P8		74, D4, F4	17, 017,	mum Re	Cell F6-7	J/ and JI	naining:		5)					
	od-Meli 89002	o:   s c81, D  Ce   C8. [	o Other F C:D69 ar	:	P7, Cell C Cell C8, D	o Other F		P5, Cell C	P7, Cell C	ng Maxi	ed (P26,	(P3, Cell.)	rgin Ren	Cell H38)	, Cell H32					
	Maywood-Me 06016089002 Cook	Fund Balance to Revenue Ratio: Total Sum of Fund Balance (PB, Cells C81, D81, F81 & l81) Total Sum of Direct Revenues (P7. Cell C8. D8. F8 & l8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Expenditures to Revenue Ratio:	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) [Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) ssible Adjustment:		Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	4. Percent of Short-Term Borrowing Maximum Remaining:	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	EAV x 85% x Combined lax Rates (P3, Cell J/ and JLD)	5. Percent of Long-Term Debt Margin Remaining:	Long-Term Debt Outstanding (P3, Cell H38)	Total Long-Term Debt Allowed (P3, Cell H32)					
	<b>:</b> : ii	to Revel nd Baland ect Rever	ng Debt I	to Rever	ect Exper	ng Debt I 157, C:D6 1ent:	Hand:	sh & Inve	ect Exper	t-Term	Warrant	mbined	-Term L	Outstan	Debt All					
O	District Name: District Code: County Name:	Salance Jm of Fur Jm of Dir	: Operati uding C:D	ditures t	um of Dir ım of Dir	Less: Operating De (Excluding C:D57, C Possible Adjustment:	Days Cash on Hand:	um of Cas	um of Dir	of Shor	ticipation	× % x	of Long	erm Debt	ang-Term					
	Distric Distric Count		Less (Exclu	Expen	Total St Total St	Less (Excli Possible		Total St	Total Su	Percent	Tax Ant	EAV×8	Percent	Long-Te	Total Lc					
A B		ні ———		.2			κ.		_	4			5.	_			<del>,</del> ,			_
	- 7 6 4 5 9 6	2 1 2 2	4 5	16	7 %	212 2	33 6	24	25	27	78	30	31	32	33	35 55	37	88	8 4 4	42

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

Page 5

L	A	В	υ	٥	ш	н	Ð	I	-	7	¥
-	ASSETS		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
N	(Enter Whole Bollars)	Acct.	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
က	CURRENT ASSETS (100)						эесипку				
4	Cash (Accounts 111 through 115) 1		22,075,688	2,411,890	592,216	7,987,912	2,425,503	10,836,457	5,638,413	2,038,069	0
n u	Investments	120									
7	interland Receivables	140	6/6//96/6	997,487	1,317,282	546,569	1,065,808	0 0	32,794	409,927	0 0
8	Intergovernmental Accounts Receivable	150	4,075,692	0 0	0	0 0	0 0	6.273.458	0 0	0	0 0
6	Other Receivables	160	483,331	0	0	0	0	0	0	0	0 0
9	_	170	0	0	0	0	0	0	0	0	0
7	Prepaid Items	180	16,952	0	0	0	0	0	0	361,686	0
12	_	190	0	0	0	0	0	0	0	0	0
13			32,619,642	3,409,377	1,909,498	8,534,481	3,491,311	17,109,915	5,671,207	2,809,682	0
14	CAPITAL ASSETS (200)										
15	_	210									
16	_	220									
- 0	building & building improvements	230									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
23	Amount to be Provided for Payment on Long-Term Debt  Total Capital Assets	350									
1	-										
24											
28	Interiund Payables Interaccommental Accounts Payable	410	0	0	0	0	0	0		0	0
27	Other Payables	430	548,345	58,643	0	868'96	0	3,366,669	0	0	0
28	$\overline{}$	440	0	0	0	0	0	0	0	0	0
29	$\overline{}$	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	4,639,705	0 (	0 6	0	0 (	0 (	0	0	0
33	_	490	188,631	0 00	0 065 736 1	631663	0 000 1	0 0	0 000 10	0 000	0 0
33	_	493	100,012,1	575,013	7,537,530	200,120	1,011,220		662,15	337,239	0
34			12,650,335	1,010,656	1,257,230	618,550	1,017,220	3,366,669	31,299	391,239	0
35											
36		511									
37											
38	_	714	1,449,797	0	0	0	0	13,743,246	0	2,418,443	0
200	Unreserved rund balance	/30	18,519,510	2,398,721	652,268	7,915,931	2,474,091	0	5,639,908	0	0
41	_		32,619,642	3,409,377	1,909,498	8,534,481	3,491,311	17,109,915	5,671,207	2,809,682	0
42	ASSETS /IIABIl ITIES for Student Activity Funds	i									
4	CURRENT										
45	Student Activity Fund Cash and Investments	126	64,324								
46	Total Student Activity Current Assets For Student Activity Funds		64,324								
4 6	_		C								
9 0	local Current Liabilities For Student Activity Funds  Becomed Student Artivity Fund Balance For Student Artivity Funds	217	DCE NA								
20			64,324								
ō											
22	_	nuas			CAST DE LA PARTIE						
54	Total Current Assets District with Student Activity Funds Total Capital Assets District with Student Activity Funds		32,683,966	3,409,377	1,909,498	8,534,481	3,491,311	516,601,71	5,671,207	7,809,682	0
55	_										
28			12,650,335	1,010,656	1,257,230	618,550	1,017,220	3,366,669	31,299	391,239	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
28											
23		714	1,514,121	0	0	0	0	13,743,246	0	2,418,443	0
60	Unreserved Fund Balance District with Student Activity Funds Investment in General Fixed Access District with Student Activity Funds	730	18,519,510	2,398,721	652,268	7,915,931	2,474,091	0	5,639,908	0	0
62	Total Liabilities and Fund Balance District with Student Activity Funds		32,683,966	3,409,377	1,909,498	8,534,481	3,491,311	17,109,915	5,671,207	2,809,682	0

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

			Account Groups	t Groups
ASSETS (Enter Whole Dollars)	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
3 CURRENT ASSETS (100)				
4 Cash (Accounts 111 through 115) 1				
$\neg$	120			
6 Taxes Receivable	130			
D Interfund Receivables	140			
_	051			
_	190			
11 Prepaid Itams	2 081			
_	061			
13 Total Current Assets	3	0		
A CAPITAL ASSETS (200)				
_	210		0	
IS Land	220		22,532	
17 Building & Building Improvements	230		76,886,556	
_	240		2,333,021	
S Capitalized Equipment	250		2,962,068	
Construction in Progress  Amount Available in Debt Sensite Funds	340		8,855,928	000 000
Amount to be Provided for Payment on Long-Term Debt	350			17.395.865
23 Total Capital Assets			91,060,105	18,048,133
CURRENT LIABILITIES (400)				
5 Interfund Payables	410			
26 Intergovernmental Accounts Payable	420			
$\overline{}$	430			
_	440			
Zy Loans Payable	460			
_	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			18,048,133
_				18,048,133
_	714			
39 Unreserved Fund Balance	730		101010	
_		0		18,048,133
2 Accept Allabilities for the American				
435 ASSETS (LIABILITIES FOR Student ACTIVITY FUNDS				
_	126			
_				
47 CURRENT LIABILITIES (400) For Student Activity Funds				
Total Current Liabilities For Student Activity Funds				
499 Reserved Student Activity Fund Balance For Student Activity Funds 50 Total Student Activity Liabilities and Fund Balance For Student Activity Funds	715 Funds			
Total Accest / IABII ITIES District with Condont Artivity Sunds	V. Eurode			SECTION SECTION
	y ruinds			
10tal Current Assets District with Student Activity Funds 10tal Canital Assets District with Student Activity Funds		•	91 060 105	18 048 133
-				
55 Total Current Lishillsian District mith Candons Arthurt Eunde		c		
-		AND DESCRIPTION OF THE PERSONS ASSESSED.		
58 Total Lone-Term Liabilities District with Student Activity Funds				18.048.133
_	714	0		
	730	0		
61 Investment in General Fixed Assets District with Student Activity Funds				
32 Total Liabilities and Fund Balance District with Student Activity Funds		0	91,060,105	18,048,133

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

Page 7

1,000   1,00	L	A	В	O	٥	Ш	ш	9	Ξ		-	¥
Continue	-			(10)	(20)	(30)	(40)	(05)	(09)	(02)	(80)	(06)
Continue	7		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
Application of the control of the	ю											
Columnic National Columnic N	4		1000	13,070,996	1,850,414	2,238,045	1,061,236	1,944,424	127,983	130,164	707,057	0
Part	2		2000	0	0		0	0				
Particular Description	ဖ	$\neg$	3000	30,681,688	8,727,439	146,727	2,667,623	277,578	7,358,731	0	0	0
Part	^		4000	10,324,962	0	77	0	0	13,204,528	0	0	0
Institution Control Property   200   20,000	ω	Total Direct Receipts/Revenues		54,077,646	10,577,853	2,384,849	3,728,859	2,222,002	20,691,242	130,164	707,057	0
Particle	0 5	Receipts/Revenues for "On Behalf" Payments	3998	15,405,256								
Second columnication	7	$\neg$		69,482,902	10,577,853	2,384,849	3,728,859	2,222,002	20,691,242	130,164	707,057	0
Section State St	- 5		4000									
Communicial Scientific Communication Communicial Scientific Communicial Scientific Communicial Scientific Communicial Scientific Communication Comm	7 6		2000	39,099,692	7		6	575,524			0	
Particular Designation   Particular Designat	2 :		2007	21,696,823	9,266,445		3,258,391	1,031,678	15,015,700		829,536	0
Parametric District Science   2000	4	_	3000	152,882	0		0	4,838			0	
Publication	15		4000	400,525	0	0	24,789	0	0		0	0
Transit Diversible December   Parameter	16		2000	0	0	3,482,013	0	0			0	0
Contract Designation (Parallel Parallel Parall	17			61,349,922	9,266,445	3,482,013	3,283,180	1,612,040	15,015,700		829,536	0
Transfer   December   Proposition   Property   Proper	18	Disbursements/Expenditures for "On Behalf" Payments	4180	15,405,256	0	0	0	0	0		0	0
Control Cont	19	Total Disbursements/Expenditures		76,755,178	9,266,445	3,482,013	3,283,180	1,612,040	15,015,700		829,536	0
Contact Solutes (Parce of Parce of Pa	20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(7,272,276)	1,311,408	(1,097,164)	445,679	609,962	5,675,542	130,164	(122,479)	0
PermANDELT PROTECT PROPERTY PR	21	$\overline{}$										
Personant Travisite Front ValuoList UNION AMONOLIS CLAF And All Absolutes FROM VARIOUS CLAF AND	22	0										
Abbailstance of the Working Cash Fund 12 Transfer and Fund 12 Transfer and Evolution Cash Fund Interest Transfer and Market Shared Evolution Cash Fund Interest Transfer and Market Shared Evolution Cash Fund Interest Proceeds to OBAN Fund Transfer and Market Shared Evolution Cash Fund Interest Proceeds to OBAN Fund Transfer and Evolution Cash Fund Interest Proceeds to OBAN Fund Transfer and Evolution Cash Fund Interest Proceeds to OBAN Fund Transfer and Evolution Cash Evolution Cash Fund Transfer and Evolution Cash Evolution C	23											
Anatheriest of the Vocking Cash Fund 1—1 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	24	_	7110									
Transfer Among Figure 3 and interest 1310 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25	4	7110	0	0	0	0	0	0		0	0
Transfer to Expect From Capital Project Sing Note State Prevention & Salety Bond and Interest Proceeds to O&M Fund 2 150	26	_	7120	0	0	0	0	0	0		0	0
Transfer of line tests if the previous do Asile for the control of	27	_	7130	0	0		0					
Transfer from Capital Project Fund to O&M Fund 4 7150	28	4	7140	0	0	0	0	0	0	0	0	0
Transfer to Excess Fire Prevention & Safety Tax and Interest Proceeds to Debt Service Tarols From Exception Resolution Re	29	4	7150		0							
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service 7170  Find 5  SALE OF BONDS (1200)  SALE OF BONDS (1200)  SALE OF BONDS (1200)  SALE OF BONDS (1200)  Accrued Interest on Bonds Sold  Accrued Interest Sold Interest Interest Sold Interest Sold Intere	30	_	/160		0							
Fund 5         SALE OF BONDS (7200)         Company of the company of			7170									
SALE DE BONDS (2200)         Phrincipal on Bonds Sold         Composition of the Paces Laborates and Phrincipal on Bonds Sold         Composition of the Paces Laborates Sold         Composition of the Paces Laborates Sold         Composition of the Paces Laborates Lab	31	-				0						
Principal on Bonds Sold Fremium on Bonds Sold Fremi Project Fremice to Pay Principal on GASB 87 Leases 14 7500 Fremium on Bonds Frence to Debt Service to Day Principal on Revenue Bonds Frence Frence to Debt Service to Day Principal on Revenue Bonds Frence	32											
Accured Interest on Bonds Solid Statement Bonds Solid Statement Bonds Solid Sol	33		7210	0	0	0	0		0	0	0	0
Accured interest on Bonds Solid Sale Accured for Experimental Solid Sale Accured in Solid Sale Accured in Solid Sale Accured Solid Sale Accured Solid So	34		7220	0	0	0	0		0	0	0	0
Sale or Compensation for Fixed Assets <sup>6</sup> Sale or Compensation for Fixed Assets <sup>8</sup> Sale or Compensation for Fixed Assets <sup>8</sup> Transfer to Debt Service found to Pay Interest on Revenue Bonds         Transfer to Debt Service to Debt Service to Debt Service for Debt Service for Debt Service Fund to Pay Interest on Revenue Bonds         Transfer to Debt Service for Debt Service for Debt Service for Debt Service for Debt Service Fund to Pay Interest on Revenue Bonds         Transfer to Debt Service for Debt Service for Debt Service for Debt Service Fund to Pay Interest on Revenue Bonds         Transfer to Debt Service for Debt	35	_	7230	0	0	0	0		0	0	0	0
Transfer to Debt Service Service Service Service Service Not Debt Service Servi	36		7300	0	0	0	0	0	0		0	0
Transfer to Debt Service bunds         7500         1,300,000	37		7400			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds         7600         1,300,000         A 439,532         A 439,53	38		7500			0						
Transfer to Debt Service Fund to Pay Interest on Rewenue Bonds         7700         439,532         Annual contract of End (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	39	_	7600			1,300,000						
Transfer to Capital Projects Fund         7800	40	4	7700			439,532						
ISB Loan Proceeds         7900         0	4	_	7800						0			
Other Source Not Classified Elsewhere         7990         0         0         0         0         0         0         0         0           Total Other Sources of Funds	42	_	7900	0	0	0	0	0	0			0
Total Other Survess of Funds 0 0 1,739,532 0 0 0 0 0 0	43	_	7990	0	0	0	0	0	0	0 (	0 (	0 (
	44			0	0	1,739,532	0	0	0	0	0	0

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

Page 8

Γ	A	В	ပ	О	Е	ш	O	I	-	7	¥
-			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest	8120							0		
49	Transfer Among Funds	8130	0	0		0					
20	Transfer of Interest	8140	0	0	0	0	0	0		0	
21	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									C
	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service	8170									
53	Fund 5	0110									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases 13	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
22	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
9	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	0	0				0			
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	0	1,300,000							
99	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
29	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	0	439,532							
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	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	0668	0	0	0	0		0		0	
9/	Total Other Uses of Funds		0	1,739,532	0	0	0	0		0	
77	Total Other Sources/Uses of Funds		0	(1,739,532)	1,739,532	0	0	0		0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(7,272,276)	(428,124)	642,368	445,679	609,962	5,675,542	130,164	(122,479)	
0,	Fund Balances without Student Activity Funds - July 1, 2022		27 241 583	2 826 845	006.6	7.470.252	1.864.129	8.067.704	5.509.744	2.540.922	0
8	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		200,142,72	000000	00010	2020011	071,000,0	1000		1	
8	Fund Balances without Student Activity Funds - June 30, 2023	Complete Complete	19,969,307	2,398,721	652,268	7,915,931	2,474,091	13,743,246	2,639,908	2,418,443	0
85	Student Activity Fund Balance - July 1, 2022		83,748								
98	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	198,729								
	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
88	Total Student Activity Disbursements/Expenditures	1999	218,153								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(19,424)								
91	Student Activity Fund Balance - June 30, 2023		64,324								

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

	A	В	C	D	Е	ш	O	I	_	J	×
-			(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	92 RECEIPTS/REVENUES (with Student Activity Funds)										
94	94 LOCAL SOURCES	1000	13,269,725	1,850,414	2,238,045	1,061,236	1,944,424	127,983	130,164	707.057	0
92	95 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	96 STATE SOURCES	3000	30,681,688	8,727,439	146,727	2,667,623	277,578	7,358,731	0	0	0
26	FEDERAL SOURCES	4000	10,324,962	0	77	0	0	13,204,528	0	0	0
98	3 Total Direct Receipts/Revenues		54,276,375	10,577,853	2,384,849	3,728,859	2,222,002	20,691,242	130,164	720,707	0
66	Receipts/Revenues for "On Behalf" Payments 2	3998	15,405,256	0	0	0	0	0		0	0
100	O Total Receipts/Revenues		69,681,631	10,577,853	2,384,849	3,728,859	2,222,002	20,691,242	130,164	707,057	0
101	101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	102 Instruction	1000	39,317,845				575,524			0	
103	103 Support Services	2000	21,696,823	9,266,445		3,258,391	1,031,678	15,015,700		829,536	0
104	104 Community Services	3000	152,882	0		0	4,838				
105	105 Payments to Other Districts & Governmental Units	4000	400,525	0	0	24,789	0	0		0	0
106	106 Debt Service	2000	0	0	3,482,013	0	0			0	0
107	7 Total Direct Disbursements/Expenditures		61,568,075	9,266,445	3,482,013	3,283,180	1,612,040	15,015,700		829,536	0
108	8 Disbursements/Expenditures for "On Behalf" Payments 2	4180	15,405,256	0	0	0	0	0		0	0
109			76,973,331	9,266,445	3,482,013	3,283,180	1,612,040	15,015,700		829,536	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures	m	(7,291,700)	1,311,408	(1,097,164)	445,679	609,962	5,675,542	130,164	(122,479)	0
111	111 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	12 OTHER SOURCES OF FUNDS (7000)										
113	3 Total Other Sources of Funds		0	0	1,739,532	0	0	0	0	0	0
114	114 OTHER USES OF FUNDS (8000)										
115	5 Total Other Uses of Funds		0	1,739,532	0	0	0	0	0	0	0
116	6 Total Other Sources/Uses of Funds		0	(1,739,532)	1,739,532	0	0	0	0	0	0
117	Find Ralances (All cources with Student Activity Funds) - line 30 2023		20.032.631	1 209 771	657 769	7 015 021	100 171 001	3 NC ENT 21	5 629 908	2 119 112	C

¥			, local	1007		1				
		(10)	(20)	(30)	(40)	(50) Minicipal	(09)	(20)	(80)	(06)
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)	(1000)									
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
Designated Purposes Levies (1110-1120)		9,437,960	1,723,742	2,237,641	949,795	924,174	0	52,840	678,291	0
Leasing Purposes Levy Secrial Education Durances I nove	1130	0 217 277	0 0		c					
FICA/Medicare Only Purposes Levies	1150	145,411				924,174	•			
Area Vocational Construction Purposes Levy	1150		0	0			0			
Summer School Purposes Levy	1170	0								
Other Tax Levies (Describe & Itemize) Total Ad Walcram Taxes I evied By District	1190	25 083 0	0 CAT 507 1	0 737 641	0 0 0 0 0 0	0 0/8 3/0	0 0	0	0	0 0
2 PAYMENTS IN LIEU OF TAXES	1200	i i c'noc's	1,123,142	T+0'/57'7	049,790	100000000000000000000000000000000000000		25,640	167'919	The second second
Mobile Home Privilege Tax	1210	0	0	0			C	C	C	
Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	
16 Corporate Personal Property Replacement Taxes	1230	2,992,964	0	0	0	72,17	0	0	0	0
Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0		0	0	0	
10 Total Payments in Lieu of Taxes	-	2,992,964	0	0	0	72,124	0	0	0	
The state of the s	ODET									
Regular - Tuition from Other Districts (in State)	1312	0								
Regular - Tuition from Other Sources (In State)	1313	0								
Regular - Tuition from Other Sources (Out of State)	1314	0								
Summer Sch - Tuition from Pupils or Parents (in State)	1321	0 (								
Summer Sch - Luttion from Other Districts (in State)	1322	0 0								
Summer Sch - Tuition from Other Sources (Out of State)	1324	0 0								
CTE - Tuition from Pupils or Parents (In State)	1331	0								
CTE - Tuition from Other Districts (in State)	1332	0 1								
CTE - Tuition from Other Sources (Out of State)	1334	0 0								
Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
Special Ed - Tultion from Other Districts (In State)	1342	0								
Special Ed. Tutton from Other Sources (Dut of State)	1344	0 0								
Adult - Tuition from Pupils or Parents (In State)	1351	0								
Adult - Tuition from Other Districts (In State)	1352	D								
Adult - Tuition from Other Sources (In State)	1353	0 (								
Total Tuition	1354	0 0								
TRANSPORTATION FEES	1400									
Regular - Transp Fees from Pupils or Parents (in State)	1411				0					
Regular - Transp Fees from Other Districts (in State)	1412				0					
Regular - Transp Fees from Other Sources (in State)	1413				0 (					
Regular - Transp Fees from Co-curricular Activities (In State)  Regular Transp Eees from Other Sources (Out of State)	1415				0 0					
Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
CTE - Transp Fees from Pupils or Parents (in State)	1431				0 0					
CTE - Transp Fees from Other Sources (in State)	1033				0 0					
CTE - Transp Fees from Other Sources (Out of State)	1434				0 0					
Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
Special Ed - Transp Fees from Other Districts (In State)	1442				0					
Special Ed - Transp Fees from Other Sources (In State)	1443				0					
Special Ed - Transp Fees from Other Sources (Out of State)	1444				0 0					
Adult - Transp Fees from Pupils or Parents (In State) Adult - Transp Good from Other Districts (In State)	1457				0 0					
Adult - Transp Fees from Other Districts (in State)	1053				0 0					
Adult - Transp rees from Other Sources (In state)	1454									
70	TO CONTROL OF THE PARTY OF THE				1					

L											
T			(10)	(20)	(30)	(40)	(20)	(09)	(20)	(80)	(06)
2	Description (Enter Whole Dallars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
	EARNINGS ON INVESTMENTS	1500					Security				
	Interest on Investments	1510	233,823	30,987	404	111,441	23,952	127,983	77,324	28,766	0
66 Gain	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0		0	0
180	Total Earnings on Investments		233,823	30,987	404	111,441	23,952	127,983	77,324	28,766	0
2	FOOD SERVICE	1600									
70 Saler	Sales to Pupils - Lunch Sales to Pupils - Broakfast	1611	0 0								
1 Sales	Sales to Pupils - A la Carte	1613	0								
2 Sale	Sales to Pupils - Other (Describe & Itemize)	1614	0								
3 Sale	Sales to Adults	1620	0								
4 le	Other Food Service (Describe & Itemize)	1690	0								
_	AT TOOK SETVICE	1700									
77	Administration Atlanta	1700	and the second s								
Adm Adm	Admissions - Atmetic Admissions - Other (Describe & Item)ze)	1719	0 0	0 0							
9 Fees		1720	0	0 0							
C Book	Book Store Sales	1730	0	0							
1 Oth	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
Stud	Student Activity Funds Revenues	1799	198,729								
Tota	Total District/School Activity Income (without Student Activity Funds)		0	0							
. 8	Total District/School Activity Income (with Student Activity Funds)		198,729								
85 EXIB	Bootste Bootste Tauthoule	1800									
-	Rentals - Regular Participas Rentals - Cummor School Touthooks	1813	0								
Rent	Rentals - Adult/Continuing Education Textbooks	1813	0 0								
Rent	Rentals - Other (Describe & Itemize)	1819	0								
Sales	Sales - Regular Textbooks	1821	0								
Sales	Sales - Summer School Textbooks	1822	0								
Sale	Sales - Adult/Continuing Education Textbooks	1823	٥								
Sale	Sales - Other (Describe & Itemize)	1829	0 (								
To de	Other (Describe & Itemize)	1890	0.0								
QG OTHER	OTHER REVENUE FROM LOCAL SOURCES	1900	STEEL								
	taks	1910	53.800	37 785							
Cont	Contributions and Donations from Private Sources	1920	9,321	0	0	0	0	0	0	0	0
Impi	Impact Fees from Municipal or County Governments	1930	0	2,000	0	0	0	0	0	0	0
Serv	Services Provided Other Districts	1940	0			0					
Refl	Refund of Prior Years' Expenditures	1950	554	0 (	0 0	0 (	0 0	0 0		0 0	0 6
NIC.	Drivers' Education Fees	1970	0 0		2	2	•	2		D	D COLUMN TO THE REAL PROPERTY.
Proc.	Proceeds from Vendors' Contracts	1980	0	55,900	0	0	0	0	0	0	0
Scho	School Facility Occupation Tax Proceeds	1983	0		0			0			
Payr	Payment from Other Districts	1991	0	0	٥	0	0	0			
Sale	Sale of Vocational Projects	1992	0 0		c	•	c	c		c	C
100	Other Local Revenues (Describe & Hemize)	1999	751 005	0 0	0 0	o c	0 0	0 0	C	0 0	0 0
Total	Total Other Revenue from Local Sources		263,832	589'56	0	0	0 0	0	0	0	0
	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000									
111	Total Control of the		13,070,996	1,850,414	2,238,045	1,061,236	1,944,424	127,983	130,164	750,707	0
112	Total Receipts/Revenues from Local Sources (With Student Activity Funds 1/99)	1000	13,269,725								
	FLOW-THROUGH RECEIPTS/REVENUES FROM										
	ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114 Flow	Flow-through Revenue from State Sources	2100	0	0		0	٥				
Flow	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
7 Tota	Uther How-I brough (Describe & Remize)  Total Flow-Through Receipts/Revenues from One District to Another District	2000	0 0	0 0		0 0	0 0				
, t	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
	INBECTED GRANTS IN AID (3001-3099)										VICTOR STATE
120 Evide	Evidence Based Funding Formula (Section 18-8.15)	3001	28.196.315	8.727.439	146.727	1.387.893	277.578	7,308,731		0	0
_	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
2 Gent	General State Aid - Fast Growth District Grant	3030	0	0	٥	0	0	0		0	0
123 Othe	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0

		۵	ر	2			9	I			
<b>-</b>			(10)	(20)	(30)	(40)	(20)		(20)	(80)	(06)
c	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capita	Working Cash	Tort	Fire Prevention &
2	RESTRICTED GRANTS-IN-AID (3100 - 3900)				Not the Control of th		Security	STREET, STREET			Soiety
	SPECIAL EDUCATION										
	Special Education - Private Facility Tuition	3100	521,459			0					
28 s	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
29	Special Education - Personnel	3110	0	0		0					
3 5	Special Education - Orphanage - Individual	3120	126,916			0					
200	Special Education - Orphanage - Summer Individual Snecial Education - Summer School	3145	14,907			0 0					
33	Special Education - Other (Describe & Itemize)	3199	0 0	c		0 0					
34	Total Special Education	2017	663,282	0 0		0 0					
35.	CAREER AND TECHNICAL EDUCATION (CTE)										
	CTE - Technical Education - Tech Pren	3200	c	c			c				
37	CTE - Secondary Program Improvement (CTEI)	3220	1 750	0 0			0 0				
38	CTE · WECEP	3225	0	0			0 0				
3	CTE - Agriculture Education	3235	0	0			0				
9	CTE - Instructor Practicum	3240	0	0			0				
-	CTE - Student Organizations	3270	0	0			0				
2	CTE - Other (Describe & Itemize)	3299	0	0			0				
2	Total Career and Technical Education		1,750	0			0				
44 B	BILINGUAL EDUCATION										
ري س	Bilingual Ed - Downstate - TPI and TBE	3305	0								
91	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
7	Total Bilingual Ed		0				0				
000	State Free Lunch & Breakfast	3360	21,728	THE STATE OF THE S							
מ פ	School Breakfast Initiative	3365	0 0	0 (							
) t	Driver Education	3370	0 0	0	C	C	C				
- 0	Notificed (Trom ILLE)	3410	0.0	0 6	<b>&gt;</b> C	0 0	0 0	0 0	5 6	5 6	0 0
1 5	TO A NODE TO THE PROPERTY OF STREET	2433	•	•					•	•	The state of the s
01-	Proposed Alexander	35.00	c	•		107 544	•				
t   u	Transportation - Special Education	3510	0 0	0 0		147,507	0 0				
292	Tansportation - Other (Describe & Itemize)	3599	0 0	0 0		0	0 0				
ls.	Total Transportation		0	0		1,279,730	0				
8	Learning Improvement - Change Grants	3610	0								
s 69	Scientific Literacy	3660	0	0		0	0				
9	Truant Alternative/Optional Education	3692	0			0	0				
	Early Childhood - Block Grant	3705	1,798,613	0		0	0				
0	Chicago General Education Block Grant	3766	0	0		0	0				
63	Chicago Educational Services Block Grant	3767	0 (	0 6	(	0	0 (				
4 lu	School Salety & Educational Improvement Block Grant	3/75	0	0	0 0	0 0	0 (	0 0			
0 0	Technology - I echnology for Success	3780	0 0	0	0	0 0	D	0			
0 1	State Unarter Schools Executed Lauraine Connectinities Commer Belginse	3635	0 0			9 6					
2 2	Extended Learning Opportunities - Summer Bridges	3030		C		•		C			
Im	School Infrastructure - Maintenance Projects	3925		0 0				20,000			
0	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	
-	Total Restricted Grants-In-Aid		2,485,373	0	0	1,279,730	0	20,000	0	0	The state of the s
72	Total Receipts from State Sources	3000	30,681,688	8,727,439	146,727	2,667,623	277,578	7,358,731	0	0	
73	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174 UNI	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
75	Federal Impact Aid	4001	0	0	٥	0	0	0	0	٥	0
0 2	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe &	4009	c	c	c	c	c	c	c	-	
	nemice) Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0 0	0	0 0	0	0 0		
78 RES	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
	Head Start	4045	0								
	Construction (Impact Aid)	4050	0	0				0			
81	MAGNET	4000	0	0		0	0	0			
182 11		260	0	0		0	0	0			
			•	•		•	c	•			

L	4	В	U	۵	В	ш	5	I	-	-	×
-			(10)	(20)	(30)	(40)	(05)	(09)	(07)	(80)	(06)
7	Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999	(666									
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	٥				
188		4107	D	0		0	٥				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		D	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	2,298,769				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	1,653,237				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	116,374								
199	Food Service - Other (Describe & Itemize)	4299	56,724				0				
200	Total Food Service		4,125,104				0				
201	тте										
202	Title I - Low Income	4300	2,222,366	0		٥	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204		4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	9,764	0		0	0				
206	Total Title I		2,232,130	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	36,245	0		0	0				
	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free	4416									
209		GT#4	0	0		0	0				
210		4421	0	0		0	0				
211		4499	0	0		0	0				
212	Total Title IV		36,245	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	41,526	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	837,290	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		878,816	0		0	0				
221	CTE - PERKINS										
222		4770	٥	0			0				
223		4799	٥	0			0				
224	Total CTE - Perkins		0	0			0				

A	0	)	0	ı	100	,			,	_
		(10)	(20)	(30)	(40)	(20)	(09)	(02)	(80)	(06)
Description (Enter Whole Dollars)	Acct	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225 Federal - Adult Education	4810		0							Charlett Serve
ARRA - General State Aid - Education Stabilization	4850		٥	0	0	0	0		0	0
ARRA - Title I - Low Income	4851	U	0		0	0				
ARRA - Title I - Neglected, Private	4852			0	0	0	0		0	0
ARRA - Title I - Delinquent, Private	4853	0	٥	0	0	0	0		0	0
ARRA - Title I - School Improvement (Part A)	4854			0	0	0	0		0	0
ARRA - Title I - School Improvement (Section 1003g)	4855			0	0	0	0		0	0
ARRA - IDEA - Part B - Preschool	4856			0	0	0	0		0	0
ARRA - IDEA - Part B - Flow-Through	4857	6		0	0	0	0		0	0
ARRA - Title IID - Technology-Formula	4860		0	0	0	0	0		0	0
ARRA - Title IID - Technology-Competitive	4861			0	0	0	0		0	0
ARRA - McKinney - Venta Hameless Education	4862	0			0	0			Mary Carlo Carlo Carlo	
ARRA - Child Nutrition Equipment Assistance	4863	0								
Impact Aid Formula Grants	4864			a	0	c	0		C	C
Impact Aid Competitive Grants	4865			C			0			
Qualified Zone Academy Bond Tax Credits	4866	0		77	-	c	C			
Qualified School Construction Bond Credits	4867			. 0			0			
Build America Bond Tax Credits	4868	0		0	0	0	0		0	
Build America Bond Interest Reimbursement	4869	0		0	0	0	0		0	0
ARRA - General State Aid - Other Govt Services Stabilization	4870	0		0	0	0	0		0	0
Other ARRA Funds - II	4871	0		٥	0	0	0		٥	0
Other ARRA Funds - III	4872	0		0	0	0	0		0	٥
Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
Other ARRA Funds - V	4874	0		0	0	0	0		0	0
ARRA - Early Childhood	4875	0		0	0	0	0		0	0
Other ARRA Funds VII	4876	0		0	0	0	0		0	0
Other ARRA Funds VIII	4877	0		0	0	0	0		0	0
Other ARRA Funds IX	48.78	0		0	0	0	0		0	0
Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
Other ARRA Funds Ed Job Fund Program	4880	0		0	0	0	0		0	0
Total Stimulus Programs		D		77	0	0	0		0	0
Race to the Top Program	4901	0								
Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
Title III - Immigrant Education Program (IEP)	4905	5,600			0	0				
Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	207,922			0	0				
McKinney Education for Homeless Children	4920	0			0	0				
Title II - Eisenhower Professional Development Formula	4930	0			0	0				
Title II - Teacher Quality	4932	330,648			0	0				
Title II - Part A - Supporting Effective Instruction - State Grants	4935	0			0	0				
Federal Charter Schools	4960	0	0		0	0				
State Assessment Grants	4981	0			0	0				
Grant for State Assessments and Related Activities	4982	0	0		0	0				
Medicaid Matching Funds - Administrative Outreach	4991	355,140			0	0				
Medicaid Matching Funds - Fee-for-Service Program	4992	545,507			0	0				
Other Restricted Revenue from Federal Sources (Describe & Itemize)	e) 4998	1,607,850			0	0	13,204,528			0
Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State	u the State	10,324,962	0	77	0	0	13,204,528		0	0
Total Receipts/Revenues from Federal Sources	4000	10,324,962	0	11	0	0	13,204,528	0	0	0
Total Direct Receipts/Revenues (without Student Activity Funds 1799)	1661	54 077 646	10.577.853	2 384 849	3.728.859	2 222 002	20.691.242	130.164	707.057	C
	The state of the s			1. 1/2						A STATE OF THE PARTY OF THE PAR

	1	1.1	2	ပ	D	ш	ш	g	I	_	ا	¥	
Part	← c	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized	(800) Termination	(900) Total	Budget
Page	v 6.	10 - EDUCATIONAL FUND (ED)				Services	Materiais			Equipment	Benefits		
the fire from the control of the con			1000										
the frequency contact charter should be about the charter	2	Regular Programs	1100	17,150,647	3,101,827	69,764	1,150,674	12,190	2,365	1,473,290	0	22,960,757	23,861,265
Part	9 1	Tuition Payment to Charter Schools	1115			0						0	0
Participation   Participatio	- 0	Fre-A Programs	1100	1,038,260	151,740	43,251	184,102	23,081	0 (	0 !	0	1,450,444	1,613,841
International dispolarmental programs (2.2)   12.09, 12.	0	Special Education Programs Pre-K	1225	3,738,469	570,304	762,146	18 048	0	0 6	148,4//	0 0	5,309,743	5,136,533
Second Continuent of Execution Programs Progra	10	Remedial and Supplemental Programs K-12	1250	1.096.855	268.339	286.401	1 359 089	0 0	11 070	136 535	0 0	3 158 289	2 335 475
Advictoriuming identation frogeners 160 = 0.0 = 0.0 incidentific frogeners 160 = 0.0	<del>-</del>	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	5.600
Interchalchist Programs 1500 150, 20, 20, 20, 20, 20, 20, 20, 20, 20, 2	12	Adult/Continuing Education Programs	1300	0	o	0	0	0	0	0	0	0	0
Second State   Seco	13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
State   Properties   Properti	4	Interscholastic Programs	1500	316,429	46,577	84,305	63,884	0	1,221	9,733	0	522,149	714,560
Decide Programs   1550   10   16.55   1.0   1.	15	Summer School Programs	1600	0	О	0	0	0	0	0	0	0	0
Binguist   Properties   1,100   1,00	16	Gifted Programs	1650	0	1,618	0	0	0	0	0	0	1,618	0
Trintard Memorators & Optional Programs   Montana Memorators & Montana Memorator	4	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
Franch Remains & Dismostrate Browning Programs   1900   10   10   10   10   10   10	9	Bilingual Programs	1800	3,096,996	569,234	1,354	141,129	0	0	635	0	3,809,348	3,554,705
Proceed Regioner - Private Tulinon Second Reduction Programs - Private Tulinon Second Reduction Reduction Second Reduction S	19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
Special Education Programs 6.2. *Pure Tuilcon   1911   1912   1914   1	2	Pre-K Programs - Private Tuition	1910						0			0	0
Secial clausinor Programs Prox. Tutton  Secial clausinor Programs Prox. Tutton  Remedial/Supplemental Programs Prox. Tutton  1915  Remedial/Supplemental Programs Prox. Tutton  1915  Remedial/Supplemental Programs Prox. Tutton  1915  Remedial/Supplemental Programs Prox. Tutton  1916  Remedial/Supplemental Programs Prox. Tutton  1916  Sammer School Programs - Proxet Tutton  1916  Sammer School Programs - Proxet Tutton  1916  Sammer School Programs - Proxet Tutton  1917  Sammer School Programs - Proxet Tutton  1918  Sammer Sc	7	Regular K-12 Programs - Private Tuition	1911						0			0	0
Remaiding/supplemental Programs Pack - Furbate Tution   1915	22	Special Education Programs K-12 - Private Tuition	1912						2,077,352			2,077,352	1,126,330
Permistric Supplier Programs - Private Tuition   1915   Permistric Programs Private Tuition   1915   Permistric Programs - Private Tuition   1910   Permistric Programs - Permistric Programs - Permistric Programs	23	Special Education Programs Pre-K - Tuition	1913						0			0	0
Autholic General Programs - Private Tution   1915	42	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
Additionalization regiment - Finister Tutton Interscholatic programs - F	52	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
Interactionist Programs - Private Futien   1918	19	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
Summer School Programs - Private Unition   1918   Summer School Programs - Private Unition   1918   Summer School Programs - Private Unition   1910   Selfator State Unition State State Unition   1910   Selfator State Unition State State Unition State State State Unition State State State Unition State State State Unition State Sta	7 5	CIE Programs - Private Tuition	1917						0			0	0
State   Stat	28	Interscholastic Programs - Private Tuition	1918						0			0	0
State   Programs - Private Littlion   1922   Private Littlion   1923	53	Summer School Programs - Private Tuition	1919						0			0	0
Student Activity Funds Engine   1921   1922   192	8	Gifted Programs - Private Tuition	1920						0			0	0
Total Instruction (without Student Activity Funds)         1922         1,247,231         3,007,273         35,273           Total Instruction (without Student Activity Funds)         1000         26,437,656         4,719,639         1,247,231         3,007,273         35,273           Total Instruction (without Student Activity Funds)         2000         26,437,656         4,719,639         1,247,231         3,007,273         35,273           Under Standare Swides         2000         26,437,656         4,719,639         1,247,231         3,007,273         35,273           Support Standare Swides         2001 Work Swides         2120         1,26,000         27,485         1,247,231         3,007,273         35,273           Attendance Swides         2002 Work Swides         2120         1,26,000         27,485         1,247,231         3,007,273         35,273           Guidance Services         2120         1,26,000         27,485         1,247,231         1,249,231         1,247,231         3,007,273         35,231           Actor Sample Services         2120         2120         27,485         24,245         1,247,231         3,007,273         35,231           Speech Pathology Swides         2120         27,278         27,475         27,475         27,475         27,475	2 6	Bilingual Programs - Private Tuition	1921						0 1			0	0
Superori Standing Standin	32	Truants Alternative/Optional Ed Progms - Private Tuition	1922						0			0	0
Open Instruction (without Student Activity Funds)         1,000         26,437,636         4,119,639         1,247,231         3,007,273         35,237           Support Services (ro)         Total Instruction (with Student Activity Funds)         2000         26,437,636         4,119,639         1,247,231         3,007,273         35,237           Support Services (ro)         Support Services (ro)         2000         20,485         1,616         7,996         35,247         3,007,273         35,247           Attendance Services (ro)         2130         1,26,000         27,485         1,616         7,996         1,749         1,741         1,741 <t< td=""><td>200</td><td>Student Activity Fund Expenditures</td><td>1999</td><td>272 500</td><td>000</td><td>100 500 1</td><td>250 5</td><td>110 10</td><td>218,153</td><td>000 100 1</td><td></td><td>218,153</td><td>0</td></t<>	200	Student Activity Fund Expenditures	1999	272 500	000	100 500 1	250 5	110 10	218,153	000 100 1		218,153	0
Open Part Including Virtual Standord Activity Funds)         2000         2013/10/20         201/20/20 <td>7 2</td> <td>Total Instruction (without Student Activity Funds)</td> <td>1000</td> <td>26,437,656</td> <td>4,719,639</td> <td>1,247,231</td> <td>3,007,273</td> <td>35,2/1</td> <td>2,092,008</td> <td>1,771,278</td> <td></td> <td>39,310,356</td> <td>38,348,259</td>	7 2	Total Instruction (without Student Activity Funds)	1000	26,437,656	4,719,639	1,247,231	3,007,273	35,2/1	2,092,008	1,771,278		39,310,356	38,348,259
Support services - Pupils         2000           Support services - Control services         2110         1,085,655         155,833         14,016         7,996           Support Services - Control services         2120         1,26,000         27,485         1,181,080         5,361           Health Services         2130         126,000         27,485         1,181,080         5,361           Psychological Services         2130         120,009         9,997         1,181,080         5,361           Psychological Services         2130         1,270,009         423,290         79,888         423,511         2,373           Other Support Services - Pupils         2130         1,272,894         395,491         1,833,068         56,381           Other Support Services - Pupils         2130         2,727,894         395,491         1,833,068         383,867           Support Services - Pupils         2230         1,415,037         444,762         488,158         113,524           Improvement of instruction Services - Instructional Services - Instructional Services - Instructional Services - Instructional Staff         2230         2,126,814         67,135         66,448         26,087           Special Area Administration Services         230         2326,814         232,034         26,087		Total Instruction — (with Student Activity Funds)	1000	26,437,636	4,7 19,639	1,247,231	3,007,273	1/7'55	191'015'7	1,111,218		99,528,509	38,348,239
Support Services         2110         1,085,655         155,853         14,016         7,996           Attendance & Social Work Services         2110         126,000         27,483         14,016         7,996           Health Services         1210         126,000         27,483         0         1,749           Health Services         1210         57,009         9,997         1,181,000         56,351           Psychological Services         2140         57,009         9,997         196,337         5,051           Speech Pathology & Audiology Services         2150         473,290         79,888         423,611         23,738           Other Support Services - Pupils (Describe & Hemire)         2100         2,727,894         395,491         1,833,068         94,895           Support Services - Pupils (Describe & Hemire)         2200         2,727,894         395,491         1,833,068         94,895           Support Services - Pupils (Describe & Hemire)         2200         1,415,037         27,755         64,448         283,867           Indrawound in Net Services - Instructional Staff         2200         1,415,037         2,505         550,875           Special Ace Administration Services         2300         2,226,814         672,585         5,932 <t< td=""><td></td><td>UPPORT SERVICES (ED)</td><td>2000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		UPPORT SERVICES (ED)	2000										
Attendance & Social Work Services         210         1,085,655         155,833         14,016         7,996           Guidance Services         2120         1,085,655         155,833         14,016         7,996           Guidance Services         2120         1,06,000         27,485         1,181,080         56,561           Psychological Services         2140         57,009         9,987         1,181,080         56,561           Speech Pathology & Audiology Services         2150         473,290         79,888         423,611         23,738           Other Support Services - Pupilis (Describe & Itemize)         210         1,02,090         42,745         18,034         3,738           Other Support Services - Pupilis (Describe & Itemize)         210         1,415,097         424,762         488,158         113,524           India Support Services         220         7798,277         227,652         64,48         283,867         133,867           Assessment & Tectuation Media Services         220         2,226,814         672,585         5,526         560,875           Assessment & Tectuation Services         220         2,226,814         672,585         5,536         560,875           Support Services         230         30,775         86,7729	37	SUPPORT SERVICES - PUPILS											
Guidance Services         2120         1156,000         27,485         0         1,749           Health Services         1230         883,950         79,523         1,181,080         56,361           Sepech Pathology Services         2140         87,009         9,99         1,81,080         56,361           Speech Pathology Services         2150         473,290         79,888         423,611         23,738           Other Support Services - Pupils (Describe & Itemize)         2100         2,727,894         42,745         18,034         0           Total Support Services - Pupils (Describe & Itemize)         2100         2,727,894         42,745         18,034         0           Intervolence Services - Pupils (Describe & Itemize)         2100         2,727,894         42,745         18,034         0           Intervolence Services - Pupils (Describe & Itemize)         220         798,277         227,652         484,762         113,524           Intervolence Services - Instructional Staff         220         2,226,814         672,585         552,606         560,875           Support Services - Instructional Staff         220         2,226,814         672,585         552,606         560,875           Special Area Administration Services         236         488,409	38	Attendance & Social Work Services	2110	1,085,655	155,853	14,016	966'2	0	0	0	0	1,263,520	932,840
Health Services         1330         883.850         79,523         1,181,080         56,561           Psychological Services         1240         57,009         9,997         1,965,327         5,651           Speech Pathology Services         1250         473,290         79,888         423,611         23,738           Other Support Services - Pupils         2190         102,090         42,745         18,034         0           Total Support Services - Pupils         2100         2,727,894         395,491         1,833,068         94,895           Support Services - Pupils         220         2,727,894         395,491         1,833,068         94,895           Support Services - Pupils         220         2,727,894         395,491         1,833,068         94,895           Support Services         220         798,277         227,652         64,448         283,867           Assessment & Testing         220         2,226,814         672,585         552,606         560,875           Support Services         320         2,226,814         672,585         552,606         560,875           Support Services         230         230,765         67,248         26,704           Special Area Administration Services         230	39	Guidance Services	2120	126,000	27,485	0	1,749	0	0	0	0	155,234	182,835
Sylonolization services         27,003         3,503         1,503,1         3,031           Other Support Services - Pupils         1250         42,748         423,611         23,738           Other Support Services - Pupils (Describe & Itemize)         210         1,277,894         42,745         1,833,068         94,895           SUPPORT SERVICES - Pupils         210         2,727,894         395,491         1,833,068         94,895           SUPPORT SERVICES - Pupils         220         2,727,894         395,491         1,833,068         94,895           SUPPORT SERVICES - INSTRUCTIONAL STAFF         12,141,037         444,762         488,158         113,524           Improvement of instruction Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2220         13,500         113,524         283,867         183,484           Total Support Services         Support Services         2220         2,226,814         672,585         552,606         560,875           Support Services         Support Services         230         301,765         80,729         5,539         26,704           Recutive Administration Services         236         236         2,536         2,536         2,536	04 4	Health Services	2130	883,850	79,523	1,181,080	56,361	0 0	0 0	24,810	0 0	2,225,624	1,955,460
Other Support Services - Pupils         2190         120,090         42,745         18,034         0.0           Total Support Services - Pupils         2100         2,727,894         42,745         18,034         94,895           Support Services - Pupils           SupPoRT SERVICES - INSTRUCTIONAL STAFF         1,415,037         444,762         488,158         113,524           Improvement of instruction Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2220         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2220         2220         2220,681         672,585         552,606         560,875           Support SERVICES - GENERAL ADMINISTRATION         220         2,226,814         672,585         552,606         560,875           Special Area Administration Services         2320         301,765         80,729         5,539         20,704           Total Support Services         2360         2361         790,174         218,829         401,826         59,537	42	Speach Dathology & Audiology Services	2150	090,16 097 27A	798, 97	423 611	2,031	0 0	905	o c	0 0	1 001 033	674 874
Optal Support Services - Pupils         2100         2,727,894         395,491         1,833,068         94,895           SupPORT SERVICES - INSTRUCTIONAL STAFF           Improvement of instruction Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2230         13,500         113,524         283,867           Assessment & Testing         2230         13,500         27,565         64,448         283,867           Total Support Services         2200         2,226,814         672,585         552,606         560,875           SupPoRT SERVICES - GENERAL ADMINISTRATION         2310         2,226,814         672,585         552,606         560,875           Support Services         3230         301,765         80,729         5,53         26,704           Special Area Administration Services         236         320,765         5,53         2,50           Total Support Services         236         790,174         218,20         75,539         29,582           Total Support Services         236         790,174         218,829         401,826         58,297	43	Other Support Services - Pupils (Describe & Itemize)	2190	102.090	42,745	18,034	0	0	0	0	0	162,869	145,475
SupPoRT SERVICES - INSTRUCTIONAL STAFF         1,415,037         444,762         488,158         113,524           Improvement of instruction Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2230         13,500         171         0         153,464           Total Support Services         220         798,277         227,652         64,448         283,867           Assessment & Testing         220         13,500         171         0         153,464           Total Support Services         130         2,226,814         672,585         552,606         560,875           Support Services         2310         3310         0         320,334         26,704           Board of Education Services         2320         301,765         80,729         5,539         2,011           Special Area Administration Services         236         736,765         23,539         29,582           Total Support Services         236         790,174         218,829         401,826         58,297	44	Total Support Services - Pupils	2100	2,727,894	395,491	1,833,068	94,895	0	909	24,810	0	5,076,664	4,138,955
Improvement of instruction Services         2210         1,415,037         444,762         488,158         113,524           Educational Media Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2230         13,500         171         0         153,484           Total Support Services         100         2,226,814         672,585         55,606         560,875           Support SERVICES - GENERAL ADMINISTRATION         230         2,226,814         672,585         552,606         560,875           Beard of Education Services         2310         330         301,765         80,729         5,53         26,704           Special Area Administration Services         236         488,409         138,100         75,539         29,582           Total Immunity Services         236         790,174         218,229         401,826         58,297	45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
Educational Media Services         2220         798,277         227,652         64,448         283,867           Assessment & Testing         2230         13,500         171         0         163,444           Total Support Services         1350         2,226,814         672,585         552,606         560,875           Suppost SERVICES - GENERAL ADMINISTRATION         230         2,226,814         672,585         552,606         560,875           Board of Education Services         2310         331         64,785         5,534         26,704           Special Area Administration Services         2320         348,409         138,100         75,539         29,582           Total Immunity Services         236         790,174         218,229         401,826         58,297	46	Improvement of Instruction Services	2210	1,415,037	444,762	488,158	113,524	0	400	0	0	2,461,881	2,426,575
Assessment & Testing         2230         13,500         171         0         163,484           Total Support Services - Instructional Staff         2200         2,226,814         672,885         55,606         560,875           Support SERVICES - GENERAL ADMINISTRATION         310         320         320         320,334         26,704           Board of Education Services         230         301,765         80,729         320,334         26,704           Special Area Administration Services         236         488,409         138,100         75,539         29,582           Total Immunity Services         236         790,174         218,829         401,826         58,297	47	Educational Media Services	2220	798,277	227,652	64,448	283,867	0	0	40,217	0	1,414,461	1,802,630
Option Services - Instructional Staff         2200         2,226,814         672,585         552,606         560,875           SUPPORT SERVICES - GENERAL ADMINISTRATION           Board of Education Services         2310         0         0         320,334         26,704           Special Area Administration Services         2320         301,765         80,729         5,953         2,011           Total Immunity Services         2361         790,174         218,829         401,826         58,297	48	Assessment & Testing	2230	13,500	171	0	163,484	0	0	0	0	177,155	109,480
SupPopRT SERVICES - GENERAL ADMINISTRATION         2310         0         320,334         26,704           Board of Education Services         2320         301,765         80,729         5,953         2,011           Executive Administration Services         2330         488,409         138,100         75,539         29,582           Special Area Administration Services         2361,         0         0         0         0           Total Immunity Services         2365         0         790,174         218,829         401,826         58,297	49	Total Support Services - Instructional Staff	2200	2,226,814	672,585	552,606	560,875	0	400	40,217	0	4,053,497	4,338,685
Board of Education Services         2310         0         0         320,334         26,704           Executive Administration Services         2320         301,765         80,729         5,953         2,011           Special Area Administration Services         2330         488,409         138,100         75,539         29,582           Total Immunity Services         2361,         0         0         0         0           Total Support Services - General Administration         2300         790,174         218,829         401,826         58,297	20	SUPPORT SERVICES - GENERAL ADMINISTRATION											
Executive Administration Services         2320         301,765         80,729         5,953         2,011           Special Area Administration Services         2330         488,409         138,100         75,539         29,582           Total Immunity Services         2361,         0         0         0         0           Total Support Services - General Administration         2300         790,174         218,829         401,826         58,297	51	Board of Education Services	2310	0	0	320,334	26,704	0	306,891	0	0	653,929	416,410
Special Area Administration Services         2330         488,409         138,100         75,539         29,582           Tort Immunity Services         2361,         0         0         0         0           Total Support Services - General Administration         2300         790,174         218,829         401,826         58,297	52	Executive Administration Services	2320	301,765	80,729	5,953	2,011	0	3,585	0	0	394,043	428,020
Tort Immunity Services   2365,   0   0   0   0   0   0   0   0   0	53	Special Area Administration Services	2330	488,409	138,100	75,539	29,582	0	49	0	0	731,679	663,232
Total Support Services - General Administration 2300 790,174 218,829 401,826 58,297	54	Tort Immunity Services	2361,	0	0	0	0	0	0	0	0	0	0
	55	Total Support Services - General Administration	2300	790,174	218,829	401,826	58,297	0	310,525	0	0	1,779,651	1,507,662
	5.5	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

1		A	В	O	٥	ш	ш	9	I		7	×	-
Control that the the project of the control of th	-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	1
Control of the cont	2	Description (Enter Whole Dollars)	Funct #		Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Participation of the continue to the continu	57	Office of the Principal Services	2410	2.898.109	1.052.099	2.201	60 873	C	1 373			A 01A 605	TNT NT9 5
Public properties and statements   Public properties   Public pr	58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	CICIT	0 6	0 0	בספילדיםיל	3,0/4,/4/
Particular Decision of the particular Decision	59	Total Support Services - School Administration	2400	2,898,109	1,052,099	2,201	60,823	0	1,373	0	0	4,014,605	3,874,747
Control the control the control that control th	09	SUPPORT SERVICES - BUSINESS											
Section of the content of the cont	61	Direction of Business Support Services	2510	151,078	50,221	3,159	549	0	639	0	0	205,646	222,390
Particular particula	62	Fiscal Services	2520	375,934	74,038	133,919	57,939	68,606	385	0	0	710,821	949,590
Part	63	Operation & Maintenance of Plant Services	2540	126,746	49,256	696,369	482	0	0	0	0	242,853	291,680
Section of the content of the cont	64	Pupil Transportation Services	2550	0	٥	0	0	0	0	О		0	31,290
Participation   Participatio	65	Food Services	2560	307,738	14,372	2,951,579	333,898	397,143	9,962	136,523		4,151,215	2,645,170
Purple properties contact allowance and the properties and the properties contact all	99	Internal Services	2570	0	0	153,550	85,180	0	0	0	0	238,730	121,545
Particular Professional Particular Particu	29	Total Support Services - Business	2500	961,496	187,887	3,308,576	478,048	465,749	10,986	136,523	0	5,549,265	4,261,665
Particular     Particular   P	99	SUPPORT SERVICES - CENTRAL											
19,000,000,000,000,000,000,000,000,000,0	69	Direction of Central Support Services	2610	194,650	57,312	144	0	0	0	0	0	252,106	451,120
Designation content	2	Planning, Research, Development, & Evaluation Services	2620	131,669	27,414	0	0	0	0	0	0	159,083	157,605
Description of the process between the proce		Information Services	2630	131,697	34,003	0	1,460	0	295		0	167,455	169,890
Late state of the control to the con	72	Staff Services	2640	203,883	33,882	47,112	65,892	0	1,708		0	352,477	395,015
the displayed several to the control of the control	2	Data Processing Services	2660	0	0	8,019	0	0	0	0	0	8,019	13,471
Control Statistical Control Con	4 1	Total Support Services - Central	2600	661,899	152,611	55,275	67,352	0	2,003	0	0	939,140	1,187,101
Autoritation (1999)	75	Other Support Services (Describe & Itemize)	2900	72,355	127	0	855	0	0	0	0	73,337	73,615
Authority 1997(1991)	т	Total Support Services	2000	10,338,741	2,679,629	6,153,552	1,321,145	465,749	325,793	201,550	0	21,486,159	19,382,430
Properties Description Section UNISTS(SECTION SECTION SECTIO	$\neg$	COMMUNITY SERVICES (ED)	3000	46,096	5,498	80,078	20,581	0	0	629	0	152,882	147,790
Aymatists from the following the fo		PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
Payment It forgith in Program         413         0         0           Payment It forgith in Program         413         0         0           Payment It forgith in Program         413         0         0           Payment It of Experiment It in Experiment It in Experiment It in Experiment It is Experiment It in Experiment It It in Experiment It It in Experiment It It in Experiment	79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
Payment to 'existed inclusive horganisms (align per payments) (align per	80	Payments for Regular Programs	4110			0			0			0	0
Primote if and Auth Community Calculation Programs   4190   0	81	Payments for Special Education Programs	4120			0			0			0	0
Primetal for Citinggament   4100   0.00	82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
Payment in College Programs 1 at 200	83	Payments for CTE Programs	4140			0			0			0	0
17,320   1	84	Payments for Community College Programs	4170			0			0			0	0
Appendix to the part of regular brogatoms   1,220   1,224	82	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0 (			47,320			47,320	0
Polymost is regular reg	90	Total Payments to Other Govt Units (In-State)	4100			0			47,320			47,320	0
Payment to the foregament for Adult/Confinencing Education Programs Tuttion   4220	ò	Payments for Regular Programs - Luttion	4210						79,465			74,465	190,75
Payments for CTE Programs - Turtifion         4200         0           Payments for CTE Programs - Turtifion         4200         24,300           Payments for Community College Programs - Turtifion         4230         4230           Charle Payments to Other Programs - Turnifion (In State)         4230         4230           Payments for College Programs - Turnifiers         4330         4330           Payments for Regular Programs - Transfers         4330         4330           Payments for Regular Programs - Transfers         4330         4330           Payments for Regular Programs - Transfers         4330         6330           Payments for Regular Programs - Transfers         4330         6330           Payments for Regular Programs - Transfers         4330         6330           Payments for Community College Programs - Transfers         4330         6330           Payments for Community College Programs - Transfers         4330         6330           Payments for Community College Programs - Transfers         4330         6330           Payments for Community College Programs - Transfers         4330         6330           Payments for College Programs - Transfers         4330         6330           Payments for College College Programs - Transfers         4330         6330           Paymen	68	Payments for Adult/Continuing Education Programs - Tuition	4230						0				
Payments for Community Clotlege Programs - Tution         24,300         0           Payments for Community Clotlege Programs - Tution         4320         24,300         24,300           Other Payments to Clother Regians - Tution (In State)         4320         353,205         353,205         353,205           Payments to Clother Cook Units - Tution (In State)         4320         4320         20 <td< td=""><td>06</td><td>Payments for CTE Programs - Tuition</td><td>4240</td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td>0</td></td<>	06	Payments for CTE Programs - Tuition	4240						0				0
Payments for Other Programs - Tution         4280         24,300         24,	91	Payments for Community College Programs - Tuition	4270						0			0	0
Other Payments to In State Good Units         429         0	92	Payments for Other Programs - Tultion	4280						24,300			24,300	0
Total Payments to Other Gord Units - Tunifers         4200         353,205         353,205           Payments for Regular Programs - Transfers         4310         0<	93	Other Payments to In-State Govt Units	4290						0			0	0
Payments for Regular Programs - Transfers         4310         0 <td>94</td> <td>Total Payments to Other Govt Units -Tuition (In State)</td> <td>4200</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>353,205</td> <td></td> <td></td> <td>353,205</td> <td>247,000</td>	94	Total Payments to Other Govt Units -Tuition (In State)	4200						353,205			353,205	247,000
Payments for Special Education Programs - Transfers         4320         0           Payments for Special Education Programs - Transfers         4330         0           Payments for Adult/Confinuing Ed Programs - Transfers         4340         0           Payments for CIR Programs - Transfers         4320         0           Payments for Club Programs - Transfers         4380         0           Payments for Other Programs - Transfers         4390         0           Other Payments for Other Programs - Transfers         4300         0           Other Payments for Other Programs - Transfers         4300         0           Other Payments for Other Covt Units - Transfers (In-State)         4300         0           Payments to Other Govt Units - Transfers (In-State)         4400         0           Payments to Other Govt Units - Transfers (In-State)         4000         0           Deep services (Ed)         4000         0         0           DEEP SERVICES (EQ)         4000,525         4000,525         0           DEEP SERVICES (EQ)         5130         0         0         0           Tax Anticipation Warrants         5120         0         0         0         0           Tax Anticipation Notes         5130         0         0         0	92	Payments for Regular Programs - Transfers	4310						0			0	0
Payments for Adult/Continuing Ed Programs-Transfers         4330         0         0           Payments for Adult/Continuing Ed Programs - Transfers         4340         9         0           Payments for Community College Programs - Transfers         4370         9         0           Payments for Community College Programs - Transfers         4380         0         0           Other Payments to Other Govt Units - Transfers         4390         0         0           Total Payments to Other Govt Units (Out-of-State)         4400         0         0           Total Payments to Other Govt Units (Out-of-State)         4400         0         0           Payments to Other Govt Units (Out-of-State)         4400         0         0           Payments to Other Govt Units (Out-of-State)         4400         0         0           Payments to Other Govt Units (Out-of-State)         5000         0         0         0           DEET SERVICES INTEREST ON SHORT-TERM DEET         5000         0         1         0         0           Tax Anticipation Warrants         5120         1         0         0         0         0           Tax Anticipation Warrants         5120         0         0         0         0         0         0         0         0<	96	Payments for Special Education Programs - Transfers	4320						0			0	0
Payments for CTE Programs - Transfers         4340         0         0           Payments for Community College Programs - Transfers         4370         9         0	26	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
Payments for Community College Program - Transfers         4370         0           Payments for Other Programs - Transfers         4380         0           Payments for Other Programs - Transfers         4390         0           Other Payments for Other Programs - Transfers         4300         0           Other Payments to Other Govt Units - Transfers (In-State)         4400         0           Payments to Other Govt Units Out-of-State)         0         0           Payments to Other Govt Units Out-of-State)         0         0           Total Payments to Other Govt Units Out-of-State)         0         0           DEBT SERVICES         For Debt Govt Units Out-of-State)         0           DEBT SERVICES (ED)         0         400,525           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         7           Tax Anticipation Warrants         5110           Tax Anticipation Notes         5120           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130	98	Payments for CTE Programs - Transfers	4340						0			0	0
Payments for Other Pograms - Transfers         4380         0           Other Payments for Other Pograms - Transfers         4390         0           Other Payments to In-State Goot Units - Transfers (In-State)         4300         0           Payments to Other Goot Units Coult-of-State)         4400         0           Payments to Other Goot Units (Out-of-State)         4400         0           Total Payments to Other Goot Units (Out-of-State)         4400         4400           DEBT SERVICES (ED)         5000         4400,522           DEBT SERVICES (ED)         A500,522         A500,522           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         7           Tax Anticipation Warrants         5110         0           Tax Anticipation Notes         5120         0           Tax Anticipation Notes         5130         0	66	Payments for Community College Program - Transfers	4370						0			0	0
Other Payments to In-State Govt Units - Transfers         4390         0         0           Total Payments to Other Govt Units - Transfers (In-State)         4300         0         0         0           Payments to Other Govt Units (Out-of-State)         4400	100	Payments for Other Programs - Transfers	4380						0			0	0
Total Payments to Other Goo't Units - Transfers (In-State)         4300         0	101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	113,830
Payments to Other Goot Units (Out-of-State)         4400         0         0           Total Payments to Other Goot Units         4000         4400         0         4400         0         0         4400         200         0         0         4400,525         1         0 <td>102</td> <td>Total Payments to Other Govt Units -Transfers (In-State)</td> <td>4300</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>113,830</td>	102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	113,830
Total Payments to Other Govt Units         400,525	103	Payments to Other Govt Units (Out-of-State)	4400			0			0				0
DEBT SERVICES (ED)         5000           DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         0           Tax Anticipation Warrants         0         0           Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         0         0	104	Total Payments to Other Govt Units	4000			0			400,525			400,525	360,830
DEBT SERVICES - INTEREST ON SHORT-TERM DEBT         0           Tax Anticipation Warrants         0         0           Tax Anticipation Notes         0         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         0         0			2000										
Tax Anticipation Warrants         5110         0           Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         0         0	106												
Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         0	107	Tax Anticipation Warrants	5110						0			0	0
Corporate Personal Prop. Repl. Tax Anticipation Notes 0	108	Tax Anticipation Notes	5120						0			0	0
	109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						٥			D	2

Salaries   Unployee Benefits   Purchased   Supplies & Capital Outlay   Citor)   Citor)   Citor   Cit	L	A	α	C	_	ш	ш	כי			-	7	-
Percentage of the control percentage and the c	7			1001	1000/	1000,	1000)	0 100	L 1000	-	7	۷	_
Section   Sect	-	Description (Enter Whole Pollers)		(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
1.00   1.00	7		Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
Part	110		5140						0			0	0
Part of the property   Part of the property   Part of the part o	111		5150						0			0	0
	1 2 4		2100						0 (			0 (	0 (
Page	114		2000						0 0			0 0	0 0
	115		0009										
Particular distributionaries forward and substantive formaries for substantive formaries (predictive and substantive formaries)   Particular distributionaries (predictive and substantive formaries)   Particular distributionaries (predictive and substantive formaries)   Particular distributionaries (predictive)   Particular dis	116	1000		36,822,493	7,404,766	7,480,861	4,348,999	501,020	2,818,326	1,973,457	0	61,349,922	58,239,309
Protect Industry and Execution Protect Industry (Septiment Color District And Paris P	117		(6	36,822,493	7,404,766	7,480,861	4,348,999	501,020	3,036,479	1,973,457	0	61,568,075	58,239,309
December	7		Si										
Particularies (Colonial Colonial Colo	119		s (with									(7,291,700)	
Part	121												
Ourse Supervice Support Suppor	122	SUPPORT SEI	2000										
Control to the state of the s	123	9 300											
Particle Authorities Statistics   Particle Authorities Statistics   Particle Authorities Statistics   Particle Authorities Statistics Authorities Statistics   Particle Authorities	124		2100	0	0	0	0	0	0	0	0	0	0
Description of interprise of	125												
Automatication Services   2555,840   2555,	126		2510	0	0	0	0	0	0	0	0	0	0
Operation by Multiple State of Seption 1 (1786,61)         5.50 3.50.50.64         5.50.50.64         1.736,611         4.33.69         9.266,416         9.266,416         8.53.60.40           Total Franciscul Control State Co	127		2530	0	0	0	0	0	0	0	0	0	4,000
Purplication Systems   2550	128		2540	3,563,840	687,464	2,659,684	1,786,621	453,639	3,304	111,893	0	9,266,445	8,548,005
Total Support Service: Business   2500   3,565340   687,464   2,555564   1,786,521   433569   3,304   111,893   0   9,546,45   8,55200   0   0   0   0   0   0   0   0   0	129		2550	0	0	0	0	0	0	0	0	0	0
Other Suppart Services believes 5 200 3,545,940 667,464 2,2655664 1,766,221 645,559 3,344 111893 6 9 9,566,445 8,555,000	130		2560					0		0		0	0
Total Suppart Services Descripte & Humbel   200	131		2500	3,563,840	687,464	2,659,684	1,786,621	453,639	3,304	111,893	0	9,266,445	8,552,005
ANAMENTS TO CITE BOTS (BAM)         Stop         0 <th< td=""><td>133</td><td></td><td>2000</td><td>3.563.840</td><td>687,464</td><td>0 2,659,684</td><td>1.786.621</td><td>0 453.639</td><td>3 304</td><td>111,893</td><td>0 C</td><td>9 266 445</td><td>8 552 005</td></th<>	133		2000	3.563.840	687,464	0 2,659,684	1.786.621	0 453.639	3 304	111,893	0 C	9 266 445	8 552 005
Payment for State	134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
Powment to Control Cont	135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
Phyments for Regular Programs 4120 Phyments for City Programs 4120 Phyments for Order Cort. Unit (Discrete & Itemite) 4130 Phyments for Order Cort. Unit (Discrete & Itemite) Phyments for Order Cort. Unit (Discrete Cort. Unit (Discrete Vol. Order Cort. Unit (Discrete Vol. Order Cort. Unit (Discrete Vol. Order Unit (Discrete Vol. Order Unit (Discrete Cort. Unit (Discrete Vol. Order Unit (Discrete Vol. Order Unit (Discrete Vol. Order Unit (Discrete Vol. Order Unit (Discrete (D	136												
Payments for Special Education Programs 4120  Dranta Payments for Carbonian Programs 4120  Dranta Payments for Carbonian Programs 4120  Dranta Payments for Carbonian Programs 4120  Total Payments to Other Goat, Units (Institute) 4120  Payments of Other Institute) 4120  Payments of Other I	137		4110			0			0			0	0
Other Payments for CTE Postpanns Other Payments to Listace Cost. Units (In-State) 4100 Other Payments to Diter Cost. Units (In-State) 4100 Fayments to Other Cost. Units (In-State) 4100 Fayments to Other Cost. Units (In-State) 4400 Farments to Other In-State) 5500 Farments Carporate Farments State Ald Anticipation Notes 5130 Farments Carporate Farments Other In-State Ald Anticipation Notes 5130 Farments on Stort-Term Debt 1 200 Farments on Stort-Term Debt 2 200 Farments on Stort-Term Debt 2 200 Farments Carborate Farments Other In-State Ald Anticipation Cardificate Farments Other In-State Ald Anticipation	138		4120			0			0			0	0
Colora   Dayments to Units   Carecine & Itemice   4199   0   0   0   0   0   0   0   0   0	139		4140			0			0			0	0
Payments to Other Goard, Units (In-Nate)   4,000   10   10   10   10   10   10   10	140		4190			0 0			0			0 0	0 0
Total Payments to Other Goot Units         4000         0	142		4400						0			0	0
DEBT SERVICES (DRAM)         5000         DEBT SERVICES (DRAM)         FROM PROPER SERVICES (DRAM)	143		4000			0			0			0	0
Tax Anticipation Warrants         5110         0	144	ā	2000										
Tax Anticipation Warrants         510         Proximate Anticipation Motes         0	145												
Tax Anticipation Notes         5120         0 <td>146</td> <td></td> <td>5110</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td>	146		5110						0			0	0
Corporate Personal Prop. Repl. Tax Articipation Notes         5130         Corporate Personal Prop. Repl. Tax Articipation Notes         5130         0           State And Articipation Certificates         5140         0	147		5120						0			0	0
State Anticipation Certificates   State Anticipation Short-Term Debt   State   State   State Anticipation Short-Term Debt   State Antic	148		5130						0			0	0
Other Interest on Stort-Term Debt   Describe & Item;   5130	149		5140						0 0			0 (	0 0
DEST SENTE-TIMES ON SINCETEM DEST   2200   0   0   0   0   0   0   0   0	150		5150						0 0			0 0	0 0
DEBISENCE: INTEREST ON LONG-TERM DEBI         5.200         0         0           Total Debt Sevices         6000         6000         6000         6000         687/464         2,659,684         1,786,621         453,639         3,304         111,893         0         9,266,445         8,552,00           Excess (Deficiency) of Receips/Revenues/Over Disbursements/ Expenditures         1,331,408         1,331,408         1,331,408		ff.	2300										
DGI DEGI SENTES    SUCCES  DGI DEGI SENTES    SUCCES  DGI	152	75	OU75						0 0			0 0	0 0
Tradiziona from material Losario de la constituente	154	DEDOLUCIONE FOR CONTINGENCIES (ORM)	9000										0
Excess Deficiency of Receipts Revenues/Over Disbursements/ Expenditures 1.331,408	155			3.563,840	687,464	2,659,684	1,786,621	453,639	3,304	111,893	0	9,266,445	8,552,005
	156		es									1,311,408	

Marcia classical   Marcia clas	L	Δ.	α	c	_	ш	ц	c			-	7	-
Part	~			1905	1000	(300)	1000	003	1003	loor)	(000)	٧ (١٥٥٥)	)
State   Stat				(100)	(2001)	(300) Purchased	(400) Supplies &	(200)	(009)	(700) Non-Capitalized	(800) Termination	(006)	
A	2		Funct #	Salaries	Employee Benefits	Services	Materials	Capital Outlay	Other Objects	Equipment	Benefits	Total	Budget
Part	158												
Part of the part	159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
Control better   Cont	160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)	4110										
Comparison of the protects of control billioning and a control billio	167		4120						0 0				0 0
Automatical participation of the control of search of searc	163		4190						0 0				0 0
Part Statistical Content of the Co	164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
Part	165		2000										
A decision between the control of	166												
Part Statisticate Person Per	167		5110						0			0	0
Comparisonment   Comp	168		5120						0 (			0	0 (
Part	170		5140						0			o c	0 0
State Stat	171		5150						0			0	0
Control Standard St	172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
Comparison of the protection of the control of th	173	177	5200						559,438			559,438	559,438
Comparison Principal Pri		DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
1,000   1,00	174								2,920,000			2,920,000	2,920,000
Part Distriction   Part Distri	175	180	5400			2.575			0			2,575	0
1,000,100,100,000,000,000,000,000,000,0	176		2000			2,575			3,479,438			3,482,013	3,479,438
Comparison   Com	177	_	0009										0
1,10,007,104    1,10,007,104	178					2,575			3,479,438			3,482,013	3,479,43
Auto-Transportivition Fund (TR)   Auto-Transportivition Fund (TR)	179											(1,097,164)	
State   Stat	0 2												
State   Stat	0												
Optional Part SEMICIAL STATE LIGIT LI	182	3											
Quality Statistics of Statistics (Statistics of Statistics of Statistics of Statistics (Statistics of Statistics of Statistics of Statistics of Statistics of Statistics (Statistics of Statistics (Statistics of Statistics of Statist	183	30											
Opinior Support	184	1	2100	0	0	0	0		0	0	0	0	0
Option Franciscular Services         250 0         <	185												
Conditional particularity products attentied product attentied attentied product attentied attentied product attentied atte	186		2550	0 0	0 0	3,258,391	0 0		0 0	0 0	0 0	3,258,391	2,653,915
COMMUNITY SERVICES (FR)         3000         0 </td <td>188</td> <td></td> <td>2000</td> <td>0</td> <td>0</td> <td>3,258,391</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>3,258,391</td> <td>2,653,915</td>	188		2000	0	0	3,258,391	0		0	0	0	3,258,391	2,653,915
PAYMMENTS TO OTHER BOST LANDING [RM]         4000         PAYMMENTS TO OTHER GOVT UNITS (IN-STATE)         24,789           PAYMMENTS TO OTHER GOVT UNITS (IN-STATE)         24,789         24,789           Payments for regulation for regulation for regulation or payments for regulation for the regulation or regulati	189		3000	0	0	0	0		0	0	0	0	0
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)         24/789 <t< td=""><td>190</td><td></td><td>4000</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	190		4000										
Payments for Regular Programs         24,789 </td <td>191</td> <td>90</td> <td></td>	191	90											
Payments for Special Education Programs         4120         0           Payments for Special Education Programs         4130         0           Payments for Adult/Continuing Education Programs         4130         0           Payments for Community College Programs         4130         0           Payments for Community College Programs         4130         0           Other Payments for Community College Programs         4130         0           Other Payments for Community College Programs         4130         0           Other Payments for Community College Programs         4100         0           PAYMENTS TO OTHER GOAT UNITS (IOLT-OF-STATE)         4400         0           PAYMENTS TO OTHER GOAT UNITS (IOLT-OF-STATE)         4400         0           PAYMENTS TO OTHER GOAT UNITS (IOLT-OF-STATE)         4400         0           DEBT SERVICE: NETREST ON SHORT-TEAM DEBT         24,789         0           Tax Anticipation Naments         5130         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5140         0           State of Adminisation Notes         5140         0           Output Interests on Short-Temperate & Hemize)         0         0 <td>192</td> <td></td> <td>4110</td> <td></td> <td></td> <td>24,789</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>24,789</td> <td>34,070</td>	192		4110			24,789						24,789	34,070
Payments for Adult/Continuing Education Programs         4130         0           Payments for Adult/Continuing Education Programs         4130         0           Payments for Camponity College Programs         4130         0           Payments for Camponity College Programs         4190         0           Other Payments for Camponity College Programs         4190         24,789           PAYMENTS TO OTHER GOAT Units (Inf-State)         4400         24,789           PAYMENTS TO OTHER GOAT Units (Inf-State)         4400         24,789           PAYMENTS TO OTHER GOAT Units (Inf-State)         4400         24,789           DEBT SERVICE (FIRE)         5000         24,789           DEBT SERVICE (FIRE)         5100         124,789           DEST SERVICE (FIRE)         510         124,789           DEST SERVICE (FIRE)         510         124,789           DEST SERVICE (FIRE)         510         124,789           DEST SERVICE (FIRE)         124,789         124,789           DEST SERVIC	193		4120			0						0	0
Payments for CIE Programs   4140   Payments for CIE Programs   4150   Payments for Cim-Linits (Describe & Itemize)   4150	194		4130			0 (						0 0	0 0
Cyte Parameters to Character Secretaries         4.10 cm         Control Character Secretaries         Control	200		4140			0							0 0
Total Payments to Other Govt. Units (In-State)         4100         24,789         26,789	190		4170			<b>5</b> C						0	0 0
PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)         4400         0         0         24,789         0         24,789         0         0         0         0         24,789         0	198		4100			24,789			0			24,789	34,070
Total Payments to Other Gout Units         24,789         24,	199		4400									0	0
DEBT SERVICES (TR)         5000         DEBT SERVICE (TR)         A post of the property of	200		4000			24,789			0			24,789	34,070
DEBT SERVICE - INTEREST ON SHORT-TERM DEBT         0         0           Tax Anticipation Warrants         5120         0           Tax Anticipation Notes         0         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         0         0           State Aid Anticipation Certificates         0         0           Other Interest on Short-Term Debt (Describe & Itemize)         5150         0	201		2000										
Tax Anticipation Warrants         5110         0           Tax Anticipation Notes         5120         0           Corporate Personal Prop. Repl. Tax Anticipation Notes         5130         0           State Aid Anticipation Certificates         5140         0           Other Interest on Short-Term Debt (Describe & Itemize)         5150         0	202												
Tax Anticipation Notes	203		5110						0 (			0 (	0 0
Carporate Personal Prop. Rep. T ax Anticipation Notes   0.334   0.2344	204		5120						0 0			5 6	<b>5</b> C
State And Antitoplation Chain Learning State Antitoplation Chain Learning Chain Learning State Antitoplation Chain Learning Ch	202		5140						) 0			, 0	) 0
	207	ماه	5150						0			0	0

Page 20

3,420 1,310 263,070 224,975 51,670 37,545 123,660 250 16,015 144,718 144,718 597,355 2,687,985 Budget 0 0 0 14,698 1,739 107,012 50,945 196,216 6,739 49,460 21,958 3,283,180 15,877 728 2,182 35,726 100,248 136,172 13,811 35,769 137,381 445,679 256,287 575,524 137,381 Total (006) 0 Termination Benefits (800) 0 Non-Capitalized Equipment (200) 0 0 0 0 0 0 Other Objects (009) 0 Capital Outlay (200)0 Supplies & Materials (400) 3,283,180 Purchased Services (300) 0 **Employee Benefits** 196,216 14,698 1,739 107,012 50,945 15,877 6,739 49,460 575,524 5,786 2,182 35,726 100,248 198 13,811 21,958 35,769 137,381 137,381 (200) Salaries O (0) Funct # 5000 2330 5100 5200 5300 2110 2120 2130 2140 2150 2150 2100 2210 2220 2230 2200 2310 2361 2365 2300 2410 2490 2400 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures Other Support Services - School Administration (Describe & Itemize) **DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT** Description (Enter Whole Dollars) Other Support Services - Pupils (Describe & Itemize) Total Debt Services - Interest On Short-Term Debt Special Education Programs (Functions 1200-1220) DEBT SERVICES - INTEREST ON LONG-TERM DEBT SUPPORT SERVICES - GENERAL ADMINISTRATION SUPPORT SERVICES - SCHOOL ADMINISTRATION Total Support Services - General Administration Risk Management and Claims Services Payments Total Support Services - School Administration DEBT SERVICES - OTHER (Describe & Itemize) Remedial and Supplemental Programs - Pre-K Remedial and Supplemental Programs - K-12 SUPPORT SERVICES - INSTRUCTIONAL STAFF Total Support Services - Instructional Staff Truants' Alternative & Optional Programs (Lease/Purchase Principal Retired) Speech Pathology & Audiology Services Special Area Administration Services Adult/Continuing Education Programs Claims Paid from Self Insurance Fund **Executive Administration Services** *ROVISION FOR CONTINGENCIES (TR)* Total Disbursements/ Expenditures Improvement of Instruction Services Special Education Programs - Pre-K Attendance & Social Work Services SUPPORT SERVICES - BUSINESS Total Support Services - Pupils Office of the Principal Services **Board of Education Services** SUPPORT SERVICES - PUPILS Driver's Education Programs Educational Media Services SUPPORT SERVICES (MR/SS) Summer School Programs Interscholastic Programs Psychological Services Assessment & Testing **NSTRUCTION (MR/SS) Total Debt Services Guidance Services** Bilingual Programs Regular Programs Total Instruction Gifted Programs Pre-K Programs Health Services CTE Programs 208 235 236 237 238 243 248 249

36,905

13,775

096'9

13,955 2,035 83,100 605

20,960

36,975

-	∢	20	<u>ن</u>	Q .	ш	ட	ပ	I	_	ſ	¥	٦
	Description (Enter Whole Dollars)		(100)	(200)	(300) Purchased	(400) Sunnlies &	(200)	(009)	(700) Non-Canitalized	(800) Termination	(006)	
2		Funct #	Salaries	Employee Benefits	Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	l ermination Benefits	Total	Budget
260	Direction of Business Support Services	2510		2,192							2,192	2,150
261	Fiscal Services	2520		52,733							52,733	64,655
262		2530		0							0	0
263		2540		455,173							455,173	600,020
264		2550		0							0	0
207		2560		24,942							24,942	23,225
267		2570		0							0	0
202		7200		535,040							535,040	050'069
268												
269	Direction of Central Support Services	2610		2,826							2,826	4,985
270	Planning, Research, Development, & Evaluation Services	2620		1,920							1,920	1,900
2/1	Information Services	2630		14,786							14,786	17,695
272	Staff Services	2640		26,166							26,166	30,595
27.2	Total Support Society Control	7007		0 00 00							0 000	0 17
375		2000		000,04							45,098	571,55
276		2000		1.031.678							1031678	11,190
277	ਠ	3000		4 838							000	7 840
27R	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									on of the second	010,
270	Payments for Regular Programs	4110		C							•	
280		4130									0 (	0 0
281	Payments for CTE Programs	4140		0 0							0 0	0
282		4000		0							0	0 0
283	ā	2000										
285	8_	5110						0			c	С
286		5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289		5150						0			0	0
290		2000						0			0	0
291	ď	0009										0
292				1,612,040				0			1,612,040	1,809,283
293	Excess (Deticiency) of Receipts/Revenues Over Disbursements/Expenditures	res									609,962	
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			595,676	0	14,420,024	0	0	0	15,015,700	12,000,000
299	Other Support Services (Describe & Itemize)	2900		0	0	0	0	0	O	0	0	0
300	Total Support Services	2000			595,676	0	14,420,024	0	0	0	15,015,700	12,000,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302												
303		4110			0			0			0	0
304		4120			0			0			0	0 (
305		4140			0 (			0 0			0	0 0
307	Total Payments to Other Gout Units	4000			0			0 0			0 0	0 0
l m	d	0009										
			0	0	595,676	0	14,420,024	0	0	0	15,015,700	12,000,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures	res									5,675,542	
5	RESERVE TO THE PROPERTY OF THE PERSON OF THE			Paralle Control of the Control of th								And the state of t
312	70 - WORKING CASH (WC)											

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL

_	
FOR THE YEAR ENDING JUNE 30, 202.	

	¥	В	O	۵	ш	ш	C	I	-		7	-
-			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)	,
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100		0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318		1125		0 0	0	0	0	0	0	0	0	0
319		1200			0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225		0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250			0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275			0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300			0	0	0	0	0	0	0	0
324	CTE Programs	1400		0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500		0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600			0	0	0	0	0	0	0	0
327	Gifted Programs	1650			0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700		0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800		0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900		0 0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1111						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922		· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	一年 日本	0	THE REPORT OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO	を ない とない とない とない	0	0
344	Total Instruction 14	1000		0 0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110		0	0	0	0	0	0	0	0	0
348	Guidance Services	2120			0	0	0	0	0	0	0	0
349	Health Services	2130			0	0	0	0	0	0	0	0
320	Psychological Services	2140			0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150			0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190		0	0	0	0	0	0	0	0	0
323	Total Support Services - Pupil	7700		0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
322	Improvement of Instruction Services	2210			0	0	0	0	0	0	0	0
356	Educational Media Services	2220		0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230			0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200		0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310		0 0	0		0	0	0	0	0	0
361	Executive Administration Services	2320			0		0	0	0	0	0	4,000
362	Special Area Administration Services	2330			0		0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361		0 0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365		0	829,536		0	0	0 (	0 (	829,536	854,975
365	Total Support Services - General Administration	2300			829,536		0	0	0	0	829,536	858,975
366	Support Services - School Administration	2400	The state of the s					(				C
36,0		2410				0	0 0	0	0 0	0	0 0	0 0
300	Other Support Services - School Administration (Describe & Itemize)	7430	1		0	5	2	2	2	2	0	0

0000000

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

Page 23

858,975 Budget 0 829,536 000000 Total (006)Termination Benefits (800)0000000 00000000 Non-Capitalized Equipment (700)0 0 0 000000 0000000 000000 Other Objects (009) 0000000 0000000 Capital Outlay (500) 0 0000000 000 Supplies & Materials (400)0 829,536 Purchased Services (300) E 000000 0 **Employee Benefits** (200) 0 Salaries O (100) 2510 2520 2530 2540 2550 2560 2570 2500 2600 2610 2620 2630 2640 2660 2600 2900 2000 3000 4000 4110 4130 4140 4170 4190 4100 4210 4220 4230 4240 4270 4280 4200 4310 4320 4330 4340 4370 4380 4390 4300 4400 000t 5110 5120 5130 5140 5150 **5100** 5200 5000 ω Other Payments to In-State Govt Units - Transfers (Describe & Itemize) Total Payments to Other Dist & Govt Units-Transfers (In State) Total Payments to Other Dist & Govt Units - Tuition (In State) Payments for Adult/Continuing Education Programs - Tuition Other Payments to In-State Govt Units (Describe & Itemize) Other Payments to In-State Govt Units (Describe & Itemize) Total Payments to Other Dist & Govt Units (In-State) Planning, Research, Development & Evaluation Services Payments for Adult/Continuing Ed Programs - Transfers Payments for Community College Program - Transfers Payments for Community College Programs - Tuition Payments for Special Education Programs - Transfers Payments for Adult/Continuing Education Programs Payments to Other Dist & Govt Units (Out of State) Payments for Special Education Programs - Tuition Corporate Personal Prop. Repl. Tax Anticipation Notes Total Support Services - School Administration Total Debt Services - Interest on Short-Term Debt DEBT SERVICES - INTEREST ON SHORT-TERM DEBT Facilities Acquisition and Construction Services DEBT SERVICES - INTEREST ON LONG-TERM DEBT Total Payments to Other Dist & Govt Unit. Other Support Services (Describe & Itemize) Payments to Other Dist & Govt Units (In-State) Payments for Community College Programs Operation & Maintenance of Plant Services AYMENTS TO OTHER DIST & GOVT UNITS (TF) Payments for Regular Programs - Transfers Payments for Special Education Programs Payments for Regular Programs - Tuition Payments for Other Programs - Transfers Payments for CTE Programs - Transfers Payments for Other Programs - Tuition Direction of Business Support Services Total Support Services - Business Direction of Central Support Services Payments for CTE Programs - Tuition Total Support Services - Central Other Interest or Short-Term Debt State Aid Anticipation Certificates Pupil Transportation Services Payments for CTE Programs Support Services - Business **Total Support Services** Data Processing Services Support Services - Central Tax Anticipation Warrants COMMUNITY SERVICES (TF) Information Services Internal Services Fiscal Services EBT SERVICES (TF) Food Services Staff Services 416

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

	•	m	O	٥	U		פ	Г		,	¥	
-			(100)	(200)	(300)	(400)	(200)	(009)	(200)	(800)	(006)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Founment	Termination Renefits	Total	Budget
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300			<b>建设的证明的</b>	大学 かんかい かんかん かんかん						
425	(Lease/Purchase Principal Retired) 11							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	2000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	0009										0
429	Total Disbursements/Expenditures		0	0	829,536	0	0	0	0	0	829,536	858,975
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(122,479	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	433 SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0		0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0		0	0	D	0	0	0	0	0
440	440 PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	2000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	2100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	2300						0			O	O
452	Total Debt Service	2000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	0009										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

	A	В	O	۵	Ш	L
~	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)	Taxes Received (from 2021 Total Estimated Taxes (from Estimated Taxes Due (from & Prior Levies)  the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
က				(Column B - C)		(Column E - C)
4	Educational	9,437,960	4,647,144	4,790,816	11,081,760	6,434,616
2	Operations & Maintenance	1,723,742	788,275	935,467	1,879,750	1,091,475
9	Debt Services **	2,237,641	1,040,995	1,196,646	2,482,397	1,441,402
7	Transportation	949,795	431,931	517,864	1,030,000	690'865
∞	Municipal Retirement	924,174	421,133	503,041	1,004,250	583,117
6	Capital Improvements	0	0	0	0	0
10	Working Cash	52,840	25,916	26,924	61,800	35,884
11	Tort Immunity	678,291	323,948	354,343	772,500	448,552
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	142,417	69,109	73,308	164,800	95,691
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	924,174	421,133	503,041	1,004,250	583,117
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	17,071,034	8,169,584	8,901,450	19,481,507	11,311,923
27 27 22	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis. ** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).	n when reporting on an ACCRUAL e recorded on line 6 (Debt Service:	basis. 5).			

-	A	В	ပ	٥	ш	u.	O	I		-
-	SCHEDULE OF SHORT-TERM DEBT									
	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				
U .	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (C. Total CPPRT Notes	OTES (CPPRT)			CZOZ (OC MINY	C	Terret 2			
5	TAX ANTICIPATION WARRANTS (TAW)									
	Educational Fund					0 6	Park			
	Operations & Manifestation Tunio					0 0				
						0				
2 +	Debt Services - Refunding Bonds Transportation Fund					0 0				
12	Municipal Retirement/Social Security Fund					0				
	Fire Prevention & Safety Fund					0	₹ _ 1			
-	Other - (Describe & Itemize)					0	E W			
2 6	TAX ANTICIDATION MOTES (TAN)					0				
- 4	Educational Fund									
	Operations & Maintenance Fund					0				
-	Fire Prevention & Safety Fund					0				
~	Other - (Describe & Itemize)					0				
	Total TANs		0	0	0	0	- 11			
	Total TIFOs (Educational Operations & Maintenance & Transportation Eunde)	Funde								
- 0	Cota (Lateraloria), Operations of Wallieriance, or Italiano	(cnina)		STATE OF THE PROPERTY OF THE P						
	Ceneral State Aid Evidence-based randing Anticipation Certificates Total (All Funds)									
	OTHER CUANT TERM PORPOUNIC	National Address of the Party o		AND DESCRIPTION OF THE PERSON						
, II -	Total Other Short-Term Borrowing (Describe & Itemize)					0				
	SCHEDULE OF LONG-TERM DEBT									
	Part A: GASB 87 Leases Only	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued July 1, 2022 thru	Any differences	Retired July 1, 2022 thru	Outstanding Ending	Amount to be Provided for Payment on Jone-
		(Marin district)			York it had a would be	June 30, 2023	Taylor and the state of the sta	June 30, 2023	00000000000	Term Debt
			0		0	0	0	0	0	0
	Part B: Other Long-Term Debt	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued July 1, 2022 thru	Any differences	Retired July 1, 2022 thru	Outstanding Ending	Amount to be Provided for Payment on Long-
	Identification of calond Boards (CAB)	(AA fan farmi)	217 007 0			June 30, 2023	730 675	June 30, 2023	7 696 977	Term Debt
	20104 Limited School Bonds (CAB)	11/29/10					310,182	2,153,000	4,113,422	3,964,761
	2010B Limited School Bonds	11/29/10		н (					705,000	679,521
	2010C Tax Alternative Revenue Bonds (QZAB) 2014A Limited School Bonds	12/16/10	3 350 000	9 -	3 350 000			250,000	3,350,000	3,28,929
	2014B Limited School Bonds (CAB)	07/15/14	985'669	i e			51,631		497,839	479,847
	2020 Debt Certificates	02/12/20	5,870,000		in .			000'5E5	4,920,000	4,742,189
									0 0 0 0	
			26,102,705		20,375,645	0	592,488	2,920,000	18,048,133	17,395,865
1	lebt issued must be identified separately with the amount: h Fund Bonds ds		<ol> <li>Fire Prevent, Safety, Environmental and Energy Bonds</li> <li>Tort Judgment Bonds</li> </ol>	Bonds	7. Other 8. Other	Debt Certificates		10. Other 11. Other		
69		6. Building Bonds			9, Other			12. Other		

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

	A B C D	ш	ď	ı	_		3
			D		-	7	۷
, <del>-</del>	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES	RCES					
7	Description (Enter Whole Dollars)	Account No	Tort Immunity <sup>a</sup>	Special Education	Area Vocational Construction	School Facility Occupation Taxes b	Driver Education
က	Cash Basis Fund Balance as of July 1, 2022		2,540,922				
4	RECEIPTS:						
2	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	678,291	142,417			
9	Earnings on investments	10, 20, 40, 50 or 60-1500, 80	28,766				
7	Drivers' Education Fees	10-1970					
8	School Facility Occupation Tax Proceeds	30 or 60-1983					
6	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		750,707	142,417	0	0	0
13	DISBURSEMENTS:						
14	Instruction	10 or 50-1000		142,417			
15	Facilities Acquisition & Construction Services	20 or 60-2530					
16	Tort Immunity Services	80	829,536				
17	DEBT SERVICE						
18	Debt Services - Interest on Long-Term Debt	30-5200					
10	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
200	Debt Services Other (Describe & Hemise)	30-5400					
21	Total Debt Services	0010.00					
22	Other Dishursements (Describe & Itemize)						
23	Total Disbursements		829 536	712 CD1			C
2	Ending Cach Basis Eural Balanca as of lune 20, 2002		000,020	1717717			
47	cituting casil basis ruitu balaitice as ULJune 50, 2023		2,418,443	9	0	0	0
52	Reserved Cash Balance	714					
56	Unreserved Cash Balance	730	2,418,443	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES *						
29							
30	Yes X No Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?	10/9-103?					
31	If yes, list in the aggregate the following:	Total Claims Payments:	829,536				
32		Total Reserve Remaining:	2,418,443				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category	follar 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		802,584				
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		26,952				
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		NO.				
49	Schedules for Tort Immunity are to be completed for the revenues and excenditures reported in the Tort Immunity Fund (80) during the veer.	orted in the Tort Immunity Fund (80)	during the vear.				
50	SS ILCS 5/5-1006.7		G				
3	33 ILC3 3/ 3-1006.7						

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

S, CRRSA, and ARP SCHEDULE INSTRUCTIONS before completing.  Fead schedule instructions before completing.  ARPS, CRRSA, and ARP REVENUE FIRE THE LINKS ARE BROKEN THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECT REMOVES THE SCHEDULE INSTRUCTION AND THE AREA WILL BE SENT BACK TO THE AUDITOR FOR CORRECT PREVENUE SCHEDULE IN SCHEDULE SCHEDULE IN SCHEDULE SCHEDULE IN SCHEDULE			,	1			)	C		7	×	21
Comparison of the charge of	RES, CRRSA, a	pu		SCH	EDUL	E - F	-Y 20		Clic	k below for scl	hedule instruct	ons:
Part Perfected Simulus Funds in F7 20227  From the above question is "YES", this schedule must be completed.  AMES, CRRSA, and ARP REVENUE  Section A France recognised in F7 2023 propried on the F7 2023 ARF for F7 7023 ARF	se read schedule i	nstri	2	befo	re con	pletin	9.		SCHE	DULEIN	ISTRUCT	ONS
REMOVE AND REVISENT THIS SCHEDULE INTO THE ARTS. IF THE LINKS ARE BROVEN, THE ARTS WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.  SARRES, CRRSA, and ARP REVIEW.  Section A received the form received the form of the form	e school district/joint agreement recei CRRSA, or ARP Federal Stimulus Func	ve/expens in FY 2	d CARES, 023?	×	Yes			No				
ARES, CRRSA, and ARP REVENUE  Section A recognition to recognited in the processor from the Processor and ARP Revenue secretion and in the processor from the process	answer to the above question	Y" si ι	ES", this s	chedule	must be	completed	ij.					
For the Section A   Paction	E DO NOT REMOVE AND REINSERT THIS S	CHEDUL	E INTO THE A	R. IF THE L	INKS ARE BR	OKEN, THE A	FR WILL BE	SENT BACK T	O THE AUDITO	OR FOR COR	RECTION.	
Page	t 1: CARES, CRRSA, ar	d AR		NUE								
Figure   F	Revenue Section A	Section A i FY 2022 EX for expend	s for revenue re PENDITURES cla itures reported	ognized in FY imed on July 1 in the prior year	2023 reported o , 2022, through ar FY 2020, FY 20	on the FY 2023 A June 30, 2023, F 321, and/or FY 2	FR for FY 2020, RIS grant exper 022 AFR.	FY 2021 and/or nditure reports				
Acct #   Educational   Operations & Debt Services   Transportation   Retirement   Capital Projects   Working Cash   Torr & Salety     4988			(10)	(20)	(30)	(40)	(05)	(09)	(70)	(80)	(06)	Total
15   15   15   15   15   15   15   15	n (Enter Whole Dollars) *See instructions for detailed is of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
15   15   15   15   15   15   15   15	iniy) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	327,025									327,025
16   18   18   18   18   18   18   18	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
Figure State Procession CODE CO, CL, John   4998   1998	(only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, E5, PM,	4998						6,931,070				6,931,070
State   Stat	ily) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
Secounted for above)   Describe on Itemization   4998   Accordanced for above)   Describe on Itemization   Accordanced for above)   Describe on Itemization   Accordanced for above)   Described for above   Described	nly) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
A	RES Act Revenue (not accounted for above) (Describe on on tab)	4998										0
A	3SA Revenue (not accounted for above) (Describe on Itemization	4998										0
Venue Section B         Section B is for revenue recognized in FY 2023 are ported on the FY 2023 AFR and for FY 2023         6 (5931,070)         0	P Revenue (not accounted for above) (Describe on Itemization	4998										0
Venue Section B         Section B         For Fertion B         For Expenditure recognized in PY 2023 reported on the PY 2023 FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure reports and reported in the FY 2023, FRIS grant expenditure and reported in the FY 2023, FRIS grant expenditure and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023, FRIS grant expension and reported in the FY 2023	venue Section A		327,025	0		0	0	6,931,070			0	7,258,095
E Dollars) *See instructions for detailed   Acct # Educational Accel # Educational Acct	Revenue Section B	Section B i EXPENDITI reported in		ognized in FY ; July 1, 2022, tl 3.	2023 reported o hrough June 30,	n the FY 2023 AI 2023, FRIS gran	FR and for FY 20 t expenditure r	023 eports and				
Pollars   "See Instructions for detailed   Acct # Educations & Debt Services   Transportation   Municipal   Tort   & Safety   Social Security			(10)	(20)	(30)	(40)	(20)	(09)	(70)	(80)	(06)	Total
F. EE, Pt) 4998 56,893 6,5893 6,5893 6,5893 6,5893 6,5893 6,5898 6,273,458 6,273,458	n (Enter Whole Dollars) "See instructions for detailed ns of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
6, SE, PM, CP, 4998 58,088 4998 58,088 6,273,458 6,273,458	niy) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	56,893									56,893
4998         56,088         6,273,458           13, Eb, Es, PM, 4998         892,898         6,273,458           1         4210         138,071	nity) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP,	4998										0
4998 892,898 6,273,458 6,273,458 6,273,458	ily) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	58,088									58,088
13, EB, ES, PMA, 4998 892,898 6,273,458 6,273,458 6,273,458 6,273,458	ılγ) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
4210 138,071	only) (arp) (fris subprogram code: e3, co, c3, d3, eb, es, pm,	4998	892,898					6,273,458				7,166,356
4210 138,071	Id Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
	Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	138,071									138,071

CARES, CRRSA, ARP Schedule (Detailed Schedule of Receipts and Disbursemer

	-	
	T	
sements)	9	
ipts and Disburs	ш	
chedule of Rece	ш	THE STREET STREET
(Detailed S	۵	
	၁	
	В	4998
	A	GRAM CODE: HM. HL)

L												
	4	20	<u>ی</u>	Ω	ш	ш	ຶ່	T	-	ר	¥	_
33	_	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35		4998										0
36		4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for eisewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B	St. Charles	1,418,896	0		0	0	6,273,458			0	7,692,354
40	Revenue Section C: Reconciliation for Revenue Account 4998	for Re	venue Ac	count 499		- Total Revenue						
4	Total Other Federal Revenue (Section A plus Section B)	4998	1,607,850	0		0	0	13,204,528			0	14.812.378
42	_	4998	1,607,850	0		0	0	13,204,528			0	14,812,378
43			0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
46	Part 2: CARES, CRRSA, and ARP EX	d AF		PENDITURES	RES				Telegraphic Commence			
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.	, 2023	FRIS Expen	ditures repo	orts may ass	sist in deter	mining the	expenditures	to use b	elow.		
48	Expenditure Section A:											
49 50 51	ESSE			(100) Salaries	(200) Employee Renefits	(300) Purchased	(400) Supplies & Materials	DISBURSEMENTS(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination Renefits	(900) Total
52												
53	1. List the total expenditures for the Functions 1000 and 2000 below	elow										
55	INSTRUCTION Total Expenditures SUPPORT SERVICES Total Expenditures	2000		50,400	5,196	28,276	177,486					261,358
B	2. List the s	ow (these										
57												
58		2530										0
59 60	OPERATION & MAINTENANCE OF PLANT SERVICES (Total) FOOD SERVICES (Total)	2540					16,960					16,960 0
62	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these e).										
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	# E	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
99	Expenditure Section B:							DICELIBORATERITO				
69	ESSER II EXPEND			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
70												
71	1. List the total expenditures for the Functions 1000 and 2000 below	elow										

Page 30

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

2	Н			,									
The the self resolution state of the self r		1	9	0	۵	ш	<u>_</u>			-	ſ	¥	٦
10   20   20   20   20   20   20   20	=	INSTRUCTION Total Expenditures	1000				11,200						43,796
1	S	SUPPORT SERVICES Total Expenditures	2000				88,354						88,354
1500 8, 2000 below (these see all the control of		7 list the considire oversalities in Europiane, 2520 2540 6 2550 ho	Tomi (those										
1500 & 2000 below (trees   2500   2500 below (trees   2500   2500 below (trees   2500   2500 below (trees   2500 below (tree		<ol> <li>List the specific expenditures in Functions: 2530, 2540, &amp; 2500 be expenditures are also included in Function 2000 above)</li> </ol>	low (these										
1, 12   12   12   12   12   12   12	ш	Facilities Acquisition and Construction Services (Total)	2530										0
Store   Stor	O	DPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				85,426						85,426
CARES    2000 below (three sources)   2000	LL.	FOOD SERVICES (Total)	2560										0
Comment   1000		2 list the dealerstand in Transfer to the best of											
Control of the cont		expenditures are also included in Functions 1000 & 2000 abor	(mese										
CARES    CARES    Care   Car	1 1- 3	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000										0
CARES    Care street	- F	(Included in Function 1000)											
CARES   Page	- =	IECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included in Function 2000)	2000										0
1 C;   CARES    Care   City		TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
CARES    Care	10000	Expenditure Section C:											
Salaries   Enrollogue   Salaries   Enrollogue   Purchased   Supplies & Capital Outlay   Other   Non-Capitalized   Termination	THE RESERVE AND ADDRESS.	GEER I EXPENDITIBES (CARES)			(100)	(200)	(300)	(400)	DISBURSEMENTS (500)		(700)	(800)	(006)
Sap. 2540, & 2560 below (these are already)   Sap. 2540, & 2560 be					Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1000   1000	1000	FUNCTION											
1000   1000	100	1. List the total expenditures for the Functions 1000 and 2000	below										
SSO, 2540, & 2560 below (these around below (these around below)	-	NSTRUCTION Total Expenditures	1000				6,338						58,088
State   2500 below (these around these around these around the		UPPORT SERVICES Total Expenditures	2000										0
19   2550   25		2. List the specific expenditures in Functions: 2530, 2540, & 2560 be	low (these										
1   2550   255	THE OWNER OF THE OWNER, THE OWNER	expenditures are also included in Function 2000 above)											
2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2560   2600		acilities Acquisition and Construction Services (Total)	2530										0
State   Care		OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
5. EQUIPMENT 2000  CRRSA)  CRRSA  2000  CRRSA  1000  CRRSA  2000 below (these and 2000 b		FOOD SERVICES (Total)	2560										0
Faculty   1000		<ol> <li>List the technology expenses in Functions: 1000 &amp; 2000 below expenditures are also included in Functions 1000 &amp; 2000 abor</li> </ol>	(these										
Expenditure   Technology   Total   Technology   Tec		FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included in Function 1000)	1000										0
HASE SERVICES, Total Il Expenditure Technology  D2:  CRRSA)  (100) (200) (300) (400) (500) (700) (800)  CRRSA)  Employee Purchased Supplies & Capital Outlay Other Equipment Benefits  2000 2000 2000 2000 2000 2000 2000 2		FECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT Included in Eugerian 2000)	2000										0
CRRSA)  CRRSA  (100) (200) (300) (400) (500) (500) (700) (800)  Salaries Employee Purchased Supplies & Capital Outlay Other Equipment Benefits  2000	-1	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
CRRSA  (100) (200) (300) (400) (500) (700) (800) (80													
Salaries   Benefits   Services   Materials   Capital Outlay   Other   Equipment   Benefits   Salaries   Salaries   Salaries   Salaries   Services   Materials   Capital Outlay   Other   Equipment   Benefits   Salaries	THE RESERVE OF THE PERSON NAMED IN	GEER II EXPENDITURES (CRRSA)			(100)	(200) Employee	(300) Purchased	(400) Supplies &	—DISBURSEMENTS (500)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
tions 1000 and 2000 below  2000 2000 230, 2540, & 2560 below (these		MOLLOWITE			Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
330, 2540, & 2560 below (these unction 2000 above)	ALC: UNKNOWN	1. List the total expenditures for the Functions 1000 and 2000 l	velow										
330, 2540, & 2560 below (these unction 2000 above)	- 6	NSTRUCTION Total Expenditures	1000										0
330, 2540, & 2560 below (these unction 2000 above)	· v	UPPORT SERVICES Total Expenditures	2000										0
VG2.	No. of Concession, Name of Street, or other Designation, or other	List the specific expenditures in Functions: 2530, 2540, & 2560 be expenditures are also included in Function 2000 above)	low (these										
													C

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

Factor   F	A POPERATION & MAINTENANCE OF PLANT SERVICES (Total)	а ў	O	٥	ш	ш	O	I	_		¥	-
A contract contract of a but of a contract of a co	3 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	JEAN		)								
Little transing years are larged as the collection of the collec	A CHANGE OF CHANGE OF CAME SERVICES (1988)									,	Allega de la companya	1
Total the benderly consistency and the bend	/ Alrono croundre /	0467										0
1. Life the horizoning one-state that the horizoning one-state the horizoning one-state that the	4 FOOD SERVICES (10tal)	2560										_
1 till cent belonging procession in the control of a co	2		THE RESERVE OF THE PARTY OF THE									
Little reportions or a boundaries of the control	Delayer.		SPECIES SPECIES SPECIES	THE RESERVE AND ADDRESS OF THE PARTY OF THE	ARTHUR DESIGNATION OF THE PERSONS ASSESSMENT							
Transfer and a fine	3. List the technology expenses in Functions: 1000 & 2000 below	w (these										
Company of a standard in the forest control of a standard in the		ove).										
This series of the protection of the protectio	TECHNOLOGY BELATED STIBBLIES BLIBCHASE SEBARCES FOLIDMENT											
Part		1000										0
TOTAL TOTA	TECHNOLOGY-RELATED SUPPLIES. PURCHASE SERVICES. EQUIPMENT											
ESSER   IE CAPE LOOK   ENGINEER   CAPE   C		2000										0
COMPANDITY (Tabal TCONOLOGY Pricinate)   Private   Pri	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES.											
ESSER III EXPENDITURES (ARP)   Subtract   Cross   Cr		Total				0	0	0		0		0
ESSER III EXPENDITURES (ARP)   COORDINATION   COO												
ESSER   IL EXPENDITURES (ARP)   Solvins   Cloud   Cl												
List the separation of the properties of ARP   A								DICBLIDGERAERITC				
ENSIET   I EACH   I	-10			(100)	(2001)	(300)	(400)	(SDO)	(600)	(1002)	(800)	(000)
1.   Effect of the production of the function of the production of the function of the production of					Fmnlovee	Purchased	Sunnlies &			Non-Canitalized	Termination	Total
List be productors for productors (ST 1200) Below	3			Salaries	Renefite	Services	Materials	Capital Outlay	Other	Fauinment	Ronofite	Evnondituros
1 light the total expanditures for the function 1000 and 2000 below (three another state another state and 2000 below (three another state another state and 2000 below (three another state another s					Delicins	Jel Vices	Materials			Equipment	pellellis	expenditures
1. In the total expeditures for the function 2000 above)												
State   Stat		below										
2. List the specific read inclination is 200. 25.00 below (these specification and controlleds in functions 230, 250, 250, 250, 250 below (these specification and controlleds in functions 230, 250, 250, 250 below (these specification and controlleds in functions 230, 250, 250 below (these specification and controlled in functions 2000 & 2000 below (these specification and controlled in functions 2000 & 2000 below (these specification and controlled in functions 2000 & 2000 below (these specification and controlled in functions)  2. List the total controlled in functions 2000 & 2500 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in functions 250, 250 below (these specification and controlled in functions)  2. List the total controlled in function 250, 250 below (these specification and controlled in functions)  2. List the total controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification and controlled in function 250, 250 below (these specification 250, 250 below (these specification 250, 250 below (these specification 250, 250 b	S INSTRUCTION Total Expenditures	1000				51.500				156.000		720.323
2. Use the specific expenditures in Functions 2500 2500 blow [titles expenditures are also included in Functions 2500 2500 blow [titles expenditures are also included in Functions 2500 2500 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 2 2000 blow [titles expenditures are also included in Functions 2000 blow [titles expenditure]]  2. Little between expenditures are also included in Functions 2500 blow [titles expenditure]]  2. Little between expenditures are also included in Functions 2500 blow [titles expenditure]]  3. Little between expenditures are also included in Functions 2500 blow [titles expenditure]]  4. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles expenditures]]  5. Little between expenditures are also included in Functions 2500 blow [titles]]  5. Little between expenditures are also included in Functions 2500 blow [titles]]  5. Little between expenditures are al	7 GIIBBOBT CEBNICE Total Expenditures	2000				10 550 133						200 TAC CP
2. List the specific control one 2500 2500 Monitor (Tributo Control one 2500 2500 Monitor (Trib		2007				10,333,122	055,101	I				13,347,630
State   Care Accordance are also included in function 2000 above)   2550   25	2. List the specific expenditures in Functions: 2530, 2540, & 2560 he	plow (these										
State   Stat												
1.     1.		The same of										
1		0007						7,001,224				477'/89'7
1		2540				10,517,304	71,042					10,588,346
3. List the technology expenses in Functions: 1000 & 2000 below, these expenditures as a bid included in Functions 1000 & 2000 below, these representatives are also included in Functions 1000 & 2000 below, these representatives are also included in all Expenditure (CRRSA Child Nutrition (CRRSA Child Nutrition (CRRSA)    CRRSA Child Nutrition (CRRSA)   2.1 tit the total expenditures for the Functions 2300 and 2000 below (these expenditures in Functions)   2.5 tit the specific expenditures in Functions 2300 below (these expenditures in Functions)   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures in Functions 2300 below (these   2.5 tit the specific expenditures   2.5 tit t	POOD SERVICES (Total)	2560										0
2. List the generalization of a solution and control in the specific expendigures as not action of a solution of		101										
Transmission of the profile Report Structors 2000 and 2000 below (these steelings report Structors 2000 below (these structors 2000 below (these steelings report Structors 2000 below (these st		w juicse										
Tatcher Cook Page   P		ove).										
Translation and Particles Stations   Translations		1000								000 771		156,000
Total Technology RetAIRS SERVICES, ROUPHING     Total Technology RetAIRS SERVICES, ROUPHING     Total Technology RetAIRS SERVICES, ROUPHING     Total Technology RetAIRS SERVICES, Total Services   Total RetAIRS SERVICES, Total Services     Total Technology RetAIRS SERVICES, Total Services     Total Services Total Services (Total)     Total Services (Total Servic										130,000		
TOTAL TECHNOLOGY RELAATED SUPPLIES, PUNCHASE SERVICES, Total EQUINMENT Total TECHNOLOGY ReLAATED SUPPLIES, PUNCHASE SERVICES, Total EQUINMENT Total TECHNOLOGY ReLAATED SUPPLIES, PUNCHASED STATES RELATED SUPPLIES, PUNCHASED STATES RELATED SUPPLIES, PUNCHASED STATES RELATED SUPPLIES, PUNCHASED STATES RELATED STATES		2000										0
EQUIPMENT (Total TECHNOLOGY included in all Expenditure   Total Technology   Total Tech							TO SECURE THE					
Expenditure Section F:   Expenditure Section F:   CRRSA Child Nutrition (CRRSA)   CRRSA Child Nutrition (CRRSA)   CRRSA Child Nutrition (CRRSA)   Canination   CRRSA Child Nutrition (CRRSA)   CRRSA Child Nutrition (CRRSA)   Canination   Caninatio	EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total				0	0	0		156,000		156,000
Expenditure Section F:    CRRSA Child Nutrition (CRRSA)		Technology										
CRRSA Child Nutrition (CRRSA)         (300)         (300)         (300)         (300)         (600)         (700)         (800)           1. List the total expenditures for the Functions 2000 and 2000 below (these expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures from Expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Functions: 2530, 2540, & 2550 below (these expenditures are also included in Functions: 2540, & 2550 below (these expenditures are also included in Functions: 2540,												
CRRSA Child Nutrition (CRRSA)   Canol CRRSA Child Nutrition (CRRSA Child Nutrition (								Dieni iberadraite				
1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 2530, 2540, & 2560 below (these expenditures are also included in Functions 2530 below (these expenditures are also in Functions 2530 be				(100)	(200) Employee	(300) Purchased	(400) Supplies &	(500)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
1. List the total expenditures for the Functions 1000 below  1. List the total expenditures for the Functions 1000 below  1. List the total expenditures  2. List the specific expenditures in Function 2000 above)  2. List the specific expenditures in Function 2000 above)  2. List the specific expenditures in Function 2000 above)  2. List the specific expenditures in Function 2000 above)  3. List the technology expenses in Functions: 1000 & 2000 below (these				salaries	Benefits	Services	Materials	Capital Outlay	Ottner	Equipment	Benefits	Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below         1. List the total expenditures         2. List the total Expenditures         2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)         2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures in Functions: 1000 & 2000 below (these are also included												
Support SERVICES Total Expenditures         1000           2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)         2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)         2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these are also included in Functions: 1000 & 2000 below (these are al		below										
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  2. List the specific expenditures are also included in Function 2000 above)  2. List the specific expenditures in Functions: 2530, 2540, & 2540  2. List the technology expenses in Functions: 1000 & 2000 below (these	INSTRUCTION Total Expenditures	1000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)  expenditures are also included in Function 2000 above)  2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these  3. List the technology expenses in Functions: 1000 & 2000 below (these	SUPPORT SERVICES Total Expenditures	2000										0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures in Function 2000 above)  expenditures are also included in Function 2000 above)  racilities Acquisition and Construction Services (Total)  2540  FOOD SERVICES (Total)  2550  3. List the technology expenses in Functions: 1000 & 2000 below (these												The state of the s
2. List the specific expenditures in Functions: 2340, & 2360 below (these expenditures are also included in Function 2000 above)  Facilities Acquisition and Construction Services (Total) 2530  POPERATION & MAINTENANCE OF PLANT SERVICES (Total) 2560  FOOD SERVICES (Total) 2560  3. List the technology expenses in Functions: 1000 & 2000 below (these												
expenditures are also included in Function 2000 above)  Facilities Acquisition and Construction Services (Total)  POPERATION & MAINTENANCE OF PLANT SERVICES (Total)  2540  FOOD SERVICES (Total)  3. List the technology expenses in Functions: 1000 & 2000 below (these		elow (these										
Facilities Acquisition and Construction Services (Total)         2530         Construction         Constru												
POPERATION & MAINTENANCE OF PLANT SERVICES (Total)         2540           FOOD SERVICES (Total)         2560           3. List the technology expenses in Functions: 1000 & 2000 below (these         1.540	Facilities Acquisition and Construction Services (Total)	2530										0
FOOD SERVICES (Total)  3. List the technology expenses in Functions: 1000 & 2000 below (these	9 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
	0 FOOD SERVICES (Total)	2560										0
		w imese										

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

			The second secon	The second secon	Company of the compan							
	A	В	O	۵	Е	4	9	Τ		ſ	¥	_
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (3) (Included in Function 1000)	1000										0
154		2000										0
155		Technology				0	0	0		0		0
156	6 Expenditure Section G:											
158	ARP Child Nutrition (ARP)			(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
160	FUNCTION				Deneills	Services	Materials			Equipment	Benefits	expenditures
161	1. List the total expenditures for the Functions 1000 and 2000 below	elow										
162	2 INSTRUCTION Total Expenditures	1000										0
9 6	163 SUPPORT SERVICES Total Expenditures	2000				138,071						138,071
165	List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
166	6 Facilities Acquisition and Construction Services (Total)	2530										0
167	7 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	8 FOOD SERVICES (Total)	2560				138,071						138,071
170	List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these e).										
171	TECHNOL	1000										0
172		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												
176	ARP IDE			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
178	8 FUNCTION											
179	9 1. List the total expenditures for the Functions 1000 and 2000 below	elow										
180	O INSTRUCTION Total Expenditures	1000				4,916				121,776		171,210
181	1 SUPPORT SERVICES Total Expenditures	2000				68,564	33,172	ĺ			I	101,736
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	ow (these										
184	Facilities Acquisition and Construction Services (Total)	2530										0
186	OPERATION & MAINTENANCE OF PLANT SERVICES (Lotal)  G FOOD SERVICES (Total)	2540										0
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	(these e).										
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (9) (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT O (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
	1											

CARES, CRRSA, ARP Schedule (Detailed Schedule of Receipts and Disbursement

bursements)
eceipts and Dis
Schedule of Re
(Detailed

				CONTRACTOR OF THE PROPERTY OF THE PERSON NAMED IN			or annual contract of the state of	,		,
192 Expenditure Section I:										
						DISBURSEMENTS				
ARP Homeless I (ARP)		(100)	(200) Employee	(300) Purchased	(400) Supplies &	(200)	(009)	(700) Non-Capitalized	(800) Termination	(900) Total
		Salaries		Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
190 FUNCTION 1 List the total connectitues for the Eunetical 1000 and 2000 hales										
INCTDICT	1000			_				_		
190 instruction total expenditures	1000									0
199 SUPPORT SERVICES Total Expenditures	2000									0
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these	(these									
201 expenditures are also included in Function 2000 above)										
202 Facilities Acquisition and Construction Services (Total)	2530									c
	2540									
204 FOOD SERVICES (Total)	2560									
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	ese									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000									0
	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure	Total			-	c	-		-		
	Technology									
210 Expenditure Section J:										
212 CURES (Coronavirus State and Local Fiscal		(1001)	(200)	(300)	(400)	DISBURSEMENTS	(600)	(002)	(800)	(400)
Recovery Funds)		Salaries	<u></u>	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
									Delicins	rypellullules
215 1. List the total expenditures for the Functions 1000 and 2000 below	W			The first of the contract of t						
216 INSTRUCTION Total Expenditures	1000									0
217 SUPPORT SERVICES Total Expenditures	2000									0
2. List the s	(these									
219 expenditures are also included in Function 2000 above)			_	_	_	_		_		
ZZU Facilities Acquisition and Construction Services (Total)	2530									0
222 FOOD SERVICES (Total)	2560									0 0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).	ese									
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 225 (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 226 (Included in Function 2000)	2000									0
IELATED SUPPLIES, PURCHASE SERVICES, HNOLOGY included in all Expenditure	Total Technology			0	0	0		0		0
Expenditure Section K:										
Other CARES Act Expenditures (not		- (001)	(002)	(300)	(400)	DISBURSEMENTS	(600)	(1007)	(800)	(1006)
		fourt	ū	Purchased	Supplies &	(cont)		Non-Capitalized	Termination	Total
231		Salaries		Services	Materiale	Capital Outlay	Other	Cominment		

Page 34

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

232 FUNCTION  FUNCTION  1. List the total expenditures for the Functions 1000 and 2000 below	8	O	O	В	Н	9	н	_	7	¥	7
		The state of the s					Security of the Security of th	THE STORY OF STREET	CAT CHICK STATE OF STREET	STATE OF THE PROPERTY OF THE PARTY OF THE PA	
	and 2000 below										
234 INSTRUCTION Total Expenditures	1000	-									-
235 SUPPORT SERVICES Total Expenditures	2000										
2 litt the margific avenditions in Europians, 2520, 2540, 6 2550 Libert	9 3EGO boloni (she										
237 expenditures are also included in Function 2000 above)	o above)	200									
238 Facilities Acquisition and Construction Services (Total)	2530										0
239 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240 FOOD SERVICES (Total)	2560										0
3 List the technology expenses in Functions: 1000 & 2000 below (these	000 holow (these										
242 expenditures are also included in Functions 1000 & 2000 above).	2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT	1000					_					c
243 (Included in Function 1000)											5
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 244 (Included in Function 2000)	T 2000										0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES.						The state of the s					
EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	re Total Technology	ogy			0	0	0		0		0
246 Expenditure Section L:											
247 Other CRRSA Expenditures (not accounted	Inted		(001)	(noc)	(ove)	(004)	DISBURSEMENTS	1000)	(oot)	(ana)	10001
			(aut)	Employee	Purchased	Supplies &	(suo)	(nna)	Non-Capitalized	Termination	(900) Total
		ſ	Salaries	Benefits	Services	Materials	Capital Outlay	Ottner	Equipment	Benefits	Expenditures
251 1. List the total expenditures for the Functions 1000 and 2000 below	and 2000 below										
252 INSTRUCTION Total Expenditures	1000										0
253 SUPPORT SERVICES Total Expenditures	2000										0
List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)	& 2560 below (the 0 above)	as									
256 Facilities Acquisition and Construction Services (Total)	2530										0
257 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258 FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these	000 below (these		Section of the sectio								
260 expenditures are also included in Functions 1000 & 2000 above).	2000 above).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 261 (Included in Function 1000)	T 1000				3000						0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 262 (Included in Euroction 2000)	T 2000										0
	ICES, Total										
EQUIPMENT (Total TECHNOLOGY included in all Expenditure 263 Functions)	Te	ogy			0	0	0		0		0
264 Expenditure Section M:											
265 Other ARP Expenditures (not accounted for	ed for		[100]	(200)	(300)	(400)	DISBURSEMENTS (500)	(009)	(700)	(800)	(006)
100			Salaries	Employee	Purchased	Supplies &	Capital Outlay	Other	Non-Capitalized	Termination	Total
268 FUNCTION											
269 1. List the total expenditures for the Functions 1000 and 2000 below	and 2000 below										
270 INSTRUCTION Total Expenditures	1000										0
271 SUPPORT SERVICES Total Expenditures	2000										0
2. List the s	& 2560 below (the	e,									
273 expenditures are also included in Function 2000 above)	0 above)										

Page 35

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

	A	В	c	٥	ц	ц	ď	I	-		×	-
274	274 Facilities Acquisition and Construction Services (Total)	2530					)			,	-	- 0
275	275 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	276 FOOD SERVICES (Total)	2560										0
i	2 Liet the technology evanger in Eugener 1000 9 2000 below the	· horo										
278		ulese e).										
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 279 (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT 280 (Included in Function 2000)	2000										0
287	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Emericae)	Total Technology				0	0	0		0		0
282		Ī										
283	3 Expenditure Section N:											
284	TOTAL EXPENDITIBES (from all							DISBURSEMENTS				
285				(100) Salaries	(200) Employee	(300) Purchased	(400) Supplies &	(500) Capital Outlay	(600) Other	(700) Non-Capitalized	(800) Termination	(900) Total
287					Benefits	Services	Materials			Equipment	Benefits	Expenditures
288	288 INSTRUCTION	1000		50,400	5,196	102,230	819,173	0	0	977,775		1,254,775
286	289 SUPPORT SERVICES	2000		0	0	10,854,111	257,282	2,687,224	0	0		13,798,617
290	290 Facilities Acquisition and Construction Services (Total)	2530		0	0	0	0	2,687,224	0	0		2,687,224
29.	291 OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		0	0	10,602,730	88,002	0	0	0		10,690,732
767	FOOD SERVICES (Total)	2560		0	0	138,071	0	0	0	0		138,071
293	TOTAL EXPENDITURES									Functions 10	Functions 1000 & 2000 total	15,053,392
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY							DISBURSEMENTS				
297	EXPE			(100)	(200)	(300)	(400)	(200)	(009)	(700)	(800)	(006)
298				Salaries	Benefits	Services	Materials	Capital Outlay	Other	Equipment	Benefits	Expenditures
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		156,000		156,000

H	¥	В	ပ	Q	В	F	9	Н		ſ	¥	
<del>-</del>	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION	AND DEPRE	CIATION									
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	Accumlated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
က်	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
2	Non-Depreciable Land	221	22,532			22,532						22,532
9	Depreciable Land	222				0	20		0		0	0
7	Buildings	230										
ω	Permanent Buildings	231	41,104,826	35,781,730		76,886,556	20	14,196,411	1,537,731		15,734,142	61,152,414
6	Temporary Buildings	232				0	20		0		0	0
9	Improvements Other than Buildings (Infrastructure)	240	1,228,893	1,104,128		2,333,021	20	320,411	116,651	0	437,062	1,895,959
=	11 Capitalized Equipment	250										
12	10 Yr Schedule	251	2,210,940	751,128		2,962,068	10	1,892,226	296,207		2,188,433	773,635
13	5 Yr Schedule	252				0	2		0		0	0
14	3 Yr Schedule	253				0	т		0		0	0
15	15 Construction in Progress	760	30,643,313	9,304,422	31,091,807	8,855,928	1					8,855,928
16	Total Capital Assets	200	75,210,504	46,941,408	31,091,807	91,060,105		16,409,048	1,950,589	0	18,359,637	72,700,468
17	Non-Capitalized Equipment	700				2,085,350	10		208,535			
18	Allowable Depreciation								2,159,124			

A	ESTIMATED OPERATING EXPENSE OF	C C	D DDIVIDED CARITA THITION CHARGE (DCTC) COMPLET	ATIONS (2022, 2022)	E F
	ESTIMATED OPERATING EXPENSE PE		PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTA e is completed for school districts only.	ATIONS (2022 - 2023)	
Fund	Sheet, Row		ACCOUNT NO - TITLE		Amount
		0	PERATING EXPENSE PER PUPIL		VED TO THE WORLD
EXPENDITURES:					
ED	Expenditures 16-24, L116		Total Expenditures		\$ 61,059
0&M	Expenditures 16-24, L155		Total Expenditures		9,266
D DS 1 TR	Expenditures 16-24, L178		Total Expenditures		3,482
2 MR/SS	Expenditures 16-24, L214 Expenditures 16-24, L292		Total Expenditures Total Expenditures		3,283 1,612
3 TORT	Expenditures 16-24, L422		Total Expenditures		829
4	2.5000000000000000000000000000000000000		Total expenditures	Total Expenditures	\$ 79,533
ESS RECEIPTS/REVENU	UES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO	O THE REGULAR	K-12 PROGRAM:		
B TR					A
TR TR	Revenues 10-15, L43, Col F Revenues 10-15, L47, Col F	1412 1421	Regular - Transp Fees from Other Districts (In State) Summer Sch - Transp. Fees from Pupils or Parents (In State)		\$
O TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		-
1 TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		
2 TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		And the state of the state of the
TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		
TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		
5 TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		
TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		
7 TR 3 TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		
TR O&M-TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		
O&M-TR O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		
O&M-TR	Revenues 10-15, L152, Col D & F Revenues 10-15, L214, Col D,F	3499 4600	Adult Ed - Other (Describe & Itemize) Fed - Spec Education - Preschool Flow-Through		
O&M-TR	Revenues 10-15, L214, Col D,F Revenues 10-15, L215, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through Fed - Spec Education - Preschool Discretionary		
0&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		
ED	Expenditures 16-24, L7, Col K - (G+I)	1125	Pre-K Programs		1,427
ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		18
ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		
ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		
ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		
ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		
ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		
ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		2,077
ED ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		
	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		
ED ED	Expenditures 16-24, L25, Col K Expenditures 16-24, L26, Col K	1915 1916	Remedial/Supplemental Programs Pre-K - Private Tuition		
ED	Expenditures 16-24, L27, Col K	1917	Adult/Continuing Education Programs - Private Tuition CTE Programs - Private Tuition		-
ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		
ED ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		
ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		
ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		14 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		
ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		152
ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		400
ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		501
ED O&M	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		1,973
O&M	Expenditures 16-24, L134, Col K - (G+I) Expenditures 16-24, L143, Col K	3000	Community Services		
O&M	Expenditures 16-24, L143, Col K Expenditures 16-24, L155, Col G	4000	Total Payments to Other Govt Units Capital Outlay		AF.
O&M	Expenditures 16-24, L155, Col I		Non-Capitalized Equipment		453
DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		11.
DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		2,920
TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		2,520
TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		24
TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		
TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		
TR	Expenditures 16-24, L214, Col I		Non-Capitalized Equipment		
MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		50
MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		
MR/SS MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		
MR/SS	Expenditures 16-24, L225, Col K Expenditures 16-24, L228, Col K	1300	Adult/Continuing Education Programs Summer School Programs		
MR/SS	Expenditures 16-24, L228, Col K Expenditures 16-24, L277, Col K	1600 3000	Community Services		
MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		
Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		
Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		
Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		
Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		
Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		
Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		
Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		
Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		
Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		
Tort Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		
Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		
Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		
Tort	Expenditures 16-24, L338, Col K Expenditures 16-24, L339, Col K	1917 1918	CTE Programs - Private Tuition		
Tort Tort	Expenditures 16-24, L339, Col K Expenditures 16-24, L340, Col K	1918	Interscholastic Programs - Private Tuition Summer School Programs - Private Tuition		
Tort	Expenditures 16-24, L340, Col K	1919	Gifted Programs - Private Tuition		
Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		
Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progms - Private Tuition		

	А	В	С	D	Е	F
1		ESTIMATED OPERATING EXPENSE P	ER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)		
2			This schedule	is completed for school districts only.		
4	<u>Fund</u>	Sheet, Row		ACCOUNT NO - TITLE		Amount
92		Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		Commence of the same
93		Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		
94	Tort	Expenditures 16-24, L422, Col G		Capital Outlay		The state of the s
95		Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		
96	A PARTY OF THE PAR			Total Deductions for OEPP Computation (Sum of Lines 18 - 95	) \$	10,116,1
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 9	5)	69,416,9
98		9 Month	ADA from Avera	ge Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-20	3	3,505.
99				Estimated OEPP (Line 97 divided by Line 9	3) \$	19,804.

		1.0		El F
A	В	C		E F
1	ESTIMATED OPERATING EXPE	NSE PER PUPIL (OE	PP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)	
2		This schedule	e is completed for school districts only.	
4 Fund	Sheet, Row		ACCOUNT NO - TITLE	Amount
101				
101			PER CAPITA TUITION CHARGE	
103 LESS OFFSETTING RECEIPTS/RE				
104 TR 105 TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$ 0
106 TR	Revenues 10-15, L44, Col F Revenues 10-15, L45, Col F	1413 1415	Regular - Transp Fees from Other Sources (In State) Regular - Transp Fees from Co-curricular Activities (In State)	0
107 TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)	0
108 TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)	0
109 TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)	0
110 TR 111 TR	Revenues 10-15, L54, Col F Revenues 10-15, L55, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)  Special Ed - Transp Fees from Pupils or Parents (In State)	0
112 TR	Revenues 10-15, L53, Col F	1441 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	0
115 ED-0&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)	0
116 ED 117 ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks	0
118 ED	Revenues 10-15, L89, Col C Revenues 10-15, L90, Col C	1819 1821	Rentals - Other (Describe & Itemize) Sales - Regular Textbooks	0
119 ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)	0
120 ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)	0
121 ED-0&M	Revenues 10-15, L97, Col C,D	1910	Rentals	91,585
122 ED-0&M-TR 123 ED-0&M-DS-TR-MR/SS	Revenues 10-15, L100, Col C,D,F Revenues 10-15, L106, Col C,D,E,F,G	1940 1991	Services Provided Other Districts Payment from Other Districts	0
124 ED	Revenues 10-15, L108, Col C,D,E,F,G  Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)	0
125 ED-0&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education	663,282
126 ED-0&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education	1,750
127 ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed	0
128 ED 129 ED-0&M-MR/SS	Revenues 10-15, L148, Col C Revenues 10-15, L149, Col C,D,G	3360 3365	State Free Lunch & Breakfast School Breakfast Initiative	21,728
130 ED-0&M	Revenues 10-15, L150,Col C,D	3370	Driver Education	0
131 ED-0&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation	1,279,730
132 ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants	0
133 ED-0&M-TR-MR/SS 134 ED-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy	0
135 ED-0&M-TR-MR/SS	Revenues 10-15, L160, Col C,F,G Revenues 10-15, L162, Col C,D,F,G	3695 3766	Truant Alternative/Optional Education 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-0&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant	0
138 ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success	0
139 ED-TR 140 O&M	Revenues 10-15, L166, Col C,F	3815	State Charter Schools	0
141 ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L169, Col D Revenues 10-15, L170, Col C-G,J	3925 3999	School Infrastructure - Maintenance Projects Other Restricted Revenue from State Sources	0
142 ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)	0
143 ED-0&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	5	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 146 ED-0&M-TR-MR/SS	Revenues 10-15, L200, Col C,G Revenues 10-15, L206, Col C,D,F,G	4200 4300	Total Food Service Total Title I	4,125,104 2,232,130
147 ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV	36,245
148 ED-0&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through	837,290
149 ED-0&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board	0
150 ED-0&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary	0
151 ED-0&M-TR-MR/SS 152 ED-0&M-MR/SS	Revenues 10-15, L219, Col C,D,F,G Revenues 10-15, L222, Col C,D,G	4699 4700	Fed - Spec Education - IDEA - Other (Describe & Itemize) Total CTE - Perkins	0
177 ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)		Total ARRA Program Adjustments	77
178 ED	Revenues 10-15, L256, Col C	4901	Race to the Top	0
179 ED-0&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)	5,600
181 ED-TR-MR/SS 182 ED-0&M-TR-MR/SS	Revenues 10-15, L259, Col C,F,G Revenues 10-15, L260, Col C,D,F,G	4909 4920	Title III - Language Inst Program - Limited Eng (LIPLEP)  McKinney Education for Homeless Children	207,922
183 ED-0&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula	0
184 ED-0&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality	330,648
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	
186 ED-0&M-TR-MR/SS 187 ED-0&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools	
188 ED-0&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G Revenues 10-15, L266, Col C,D,F,G	4981 4982	State Assessment Grants Grant for State Assessments and Related Activities	
189 ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach	355,140
190 ed-0&m-tr-mr/ss	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program	545,507
191 ED-0&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)	1,607,850
Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses	17 350 000
193 ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **	(7,258,095 1,891,415
194 ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **	1,165,123
196				SAU CHARLES
197			Total Deductions for PCTC Computation Line 104 through Line 193  Net Operating Expense for Tuition Computation (Line 97 minus Line 195)	\$ <b>8,140,031</b> 61,276,932
198			Total Depreciation Allowance (from page 36, Line 18, Col I)	2,159,124
199			Total Allowance for PCTC Computation (Line 196 plus Line 197)	63,436,056
200	9	Month ADA from Avera	age Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023	3,505.1
201			Total Estimated PCTC (Line 198 divided by Line 199)	* \$ 18,098.06
202				
203 *The total OEPP/PCTC may	y change based on the data provided.	The final amounts v	will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the fina	of 9-month ADA.

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 = "Go to the Evidence-Based Funding Distribution Calculation webpage."

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 205 column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.

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

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

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

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

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

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





Indirect Cost Rate Plan

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)  Enter as shown here: ED-Instruction-Other	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)
ED-Support Services, General Administration - Purchased	10-2300-300	Company Name	300,000	16,837	473,000
Service	10 2300 300	ANCEL,GLINK,DIAMOND,BUSH,DICIANNI	16837	10,037	
O&M-Operation and Maintenance of Plant Services-Purchased	20-2540-300	ARTLIP AND SONS	153266	25,000	128,266
Service					,
ED-Support Services-Purchased Service	10-2200-300	ASCD	94500	25,000	69,500
ED-Operation and Maintenance of Plant Services-Purchased	10-2540-300			25,000	984,226
Service	100000000000000000000000000000000000000	AT&T	1009226		
ED-Operation and Maintenance of Plant Services-Purchased	10-2540-300			25,000	63,184
Service	0	AT&T MOBILITY	88184		
O&M-Operation and Maintenance of Plant Services-Purchased	20-2540-300			25,000	24,814
Service		ATOMATIC MECHANICAL SERVICES,INC	49814		
ED-Food Service-Purchased Service	10-2560-300	A'VIANDS LLC	2555519	25,000	2,530,519
ED-Fiscal Services-Purchased Service	10-2520-300	BAKER TILLY	93800	25,000	68,800
ED-Support Services, Pupils-Purchased Service	10-2100-300	BRIGHTSTAR CARE	287768	25,000	262,768
ED-Operation and Maintenance of Plant Services-Purchased	10-2540-300			25,000	45,246
Service		CINTAS CORPORATION NO.2	70246		
O&M-Operation and Maintenance of Plant Services-Purchased	20-2540-300			25,000	699,687
Service		CONSTELLATION NEW ENERGY, INC ELEC	724687		
O&M-Operation and Maintenance of Plant Services-Purchased	20-2540-300			25,000	93,572
Service		CONSTELLATION NEW ENERGY, INC GAS	118572		
ED-Support Services, General Administration - Purchased	10-2300-300			25,000	31,228
Service		ENGLER CALLAWAY BAASTEN & SRAGA,L	56228		
ED-Support Services, General Administration - Purchased	10-2300-300			25,000	31,000
Service		HUB INTERNATIONAL MIDWEST LIMITED	56000		
Transportation-Pupil Transportation Services-Purchased	40-2550-300	1		25,000	3,115,048
Service Table 1 Control of the Contr	00.0000.000	LAKEVIEW BUS LINES INC.	3140048		
Tort-Support Services, General Administration-Purchased Services	80-2300-300			25,000	5,041
ED-Fiscal Services-Purchased Service	10-2520-300	LANER MUCHIN PAP CONSULTING,INC.	30041 27815	25.000	2.045
ED-Support Services, Pupils-Purchased Service	10-2100-300	PLAYING & LEARNING THERAPY SERVICE:	352550	25,000 25,000	2,815 327,550
ED-Food Service-Purchased Service	10-2560-300	PREFERRED MEAL SYSTEMS,INC.	347235	25,000	322,235
ED-Instruction-Purchased Service	10-1000-300	SOLIANT	890889	25,000	865,889
ED-Support Services, Instructional Staff-Purchased Service	10-2200-300			25,000	16,500
	TT. 70001.007.0	THE CENTER FOR CULTURALLY RESPONSI	41500	20,000	
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
		-		0	0
		-		0	0
		1		0	0
		1		0	0
		T		0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0 1	

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 AFK's "Expenditure: 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)
				0	0
				0	0 0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0 0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0 0 0
				0	0
				0	0
				0	0 0 0
				0	0
				0	0
				0	0 0 0
				0	0
				0	
				0	0 0 0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0 0 0
				0	
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0 0
				0	0
				0	0
Total			10,204,725	16,837	9,687,888

## **ESTIMATED INDIRECT COST DATA**

T 2 8 4	ESTIMATED INDIRECT COST RATE DATA						
284							
m 4	SECTION I						
	Financial Data To Assist Indirect Cost Rate Determination (Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tob.)	tures" tab.)					137.15
							8
ις.	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.	ements/expenditu ith specific federal r Title I clerks perf	res included within the follo grant programs in the same orming like duties in that fur	owing functions charged direc e capacity as those charged tc nction must be included. Incl	tly to and reimbursed from f o and reimbursed from the si ude any benefits and/or pur	ederal grant programs. ame federal grant chased services paid on or	78:
9	Support Services - Direct Costs						
/	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
6	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) Must be less than (P16, Col E-F, L65) *Only include food costs	osts.		4,068,380			
	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is	when determining	if a Single Audit is				
= [	required).			56,724			
7	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)		The second secon				
4	Data Processing Services (10, 50, & 80 -2660)						- 1
15	SECTION II						(galle
16	Estimated Indirect Cost Rate for Federal Programs						Sec.
_ ∞		Function	Restricted Program	Program Direct Costs	Unrestricted Program	Program Direct Costs	-
6	Instruction	1000		37 868 667		37 868 667	_
20	Support Services:						1000
21	Pupil	2100		5,183,999		5,183,999	
22	Instructional Staff	2200		4,149,452		4,149,452	
23	General Admin.	2300		2,644,956		2,644,956	
24	School Admin	2400		4,151,986		4,151,986	
25	Business:						
97	Direction of Business Spt. Srv.	2510	207,838	0	207,838	0	
72	Fiscal Services	2520	694,948	0 20 000 0	694,948		
29	Oper, & Walnt, Plant Services Punil Transnortation	2550		3.258.391	בבביסבביב	3.258.391	1
30	Food Services	2560		(425,889)		(425,889)	72
31	Internal Services	2570	238,730	0	238,730	0	
32	Central:						1,000
33	Direction of Central Spt. Srv.	2610		254,932		254,932	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		161,003		161,003	
35	Information Services	2630		182,241		182,241	
36	Staff Services	2640	378,643	0	378,643	0	
37	Data Processing Services	2660	8,019	0	8,019	0	
38	Other:	2900		82,810		82,810	
39	Community Services	3000		157,091		157,091	h
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)		1 578 178	(9,88,888)	711 779 01	(9,687,888) 47 981 751	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	1,528,178	Total Indirect Costs:	10,927,117	
44			Total Direct Costs:	57,380,690	Total Direct Costs:	47,981,751	
AF.				J 650/	•	7017	

	A	<u>_</u>	c		ц	
1		-	O TOOUT	73 414 611	Preparation of Charles and Charles	
-   7		¥	School Cor	Je, Section 17	REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357)	OUKCING 97-0357)
8	П		Œ.	scal Year End	Fiscal Year Ending June 30, 2023	
2	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.	tsourcing in	the prior, cur	rent and next fis	cal years.	
9	la la	Š	-boowys	Melrose Pa 360160890	Maywood-Melrose Park-Broadview 06016089002	06-016-0890-02_AFR22 Maywood-Melrose Park-Broadview 89
00	Check box if this schedule is not annitrable	Pri	or Fiscal (	Prior Fiscal Current Fiscal	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement,
0	Indicate with an (X) If Deficit Reduction					מסופרות המינות ה
1	Service or Function ( Check all that apply.)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
÷	Curriculum Planning					
12						
13	3 Educational Shared Programs					
14	4 Employee Benefits					
15						
16	5 Food Services					
+	7 Grant Writing					
9	Grounds Maintenance Services					
19	9 Insurance		×	×		Proviso Schools Township Treasurer
20						
21	1 Legal Services					
22	_					
23	3 Personnel Recruitment					
24	4 Professional Development		×	×		West 40 Intermediate Service Center No. 2
Š	5 Shared Personnel					
26	Special Education Cooperatives					
27	7 STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	9 Technology Services					
30	J Transportation					
31	1 Vocational Education Cooperatives					
32	2 All Other Joint/Cooperative Agreements					
33	3 Other					
34	4					
38	Additional space for Column (D) - Barriers to Implementation:					
38						
40	Additional space for Column (E) - Name of LEA :					
4	<b>↓</b> [c					
4 2	715					
5						

## ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department (N-330) Springfield, IL 62777-0001 100 North First Street

School District Name: LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET (Section 17-1.5 of the School Code)			THE RESIDENCE OF THE PARTY OF T		School Di	School District Name: RCDT Number:	Maywood-Me 06016089002	Maywood-Melrose Park-Broadview 89 06016089002	roadview 89
		Actua	Actual Expenditures, Fiscal Year 2023	Fiscal Year 20	023	Bndg	<b>Budgeted Expenditures, Fiscal Year 2024</b>	ıres, Fiscal Ye	ar 2024
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct.	Educational Fund	Operations & Maintenance Fund	Tort Fund *	Total	Educational Fund	Operations & Maintenance Tort Fund Fund	Tort Fund	Total
1. Executive Administration Services	2320	394,043		0	394,043	424,687			424,687
2. Special Area Administration Services	2330	731,679		0	731,679	1,063,139			1,063,139
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	205,646	0	0	205,646	232,075			232,075
5. Internal Services	2570	238,730		0	238,730	121,545			121,545
6. Direction of Central Support Services	2610	252,106		0	252,106	323,306			323,306
<ol> <li>Deduct - Early Retirement or other pension obligations required by state law and included above.</li> </ol>	tate law				0				0
8. Totals		1,822,204	0	0	0 1,822,204	2,164,752	0	0	2,164,752
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)	ctual)								19%

### CERTIFICATION

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

Contact Telephone Number 3-18-24 Date Contact Name (for questions) Signature of Superintendent

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

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 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 January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.

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

×

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

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

- 1. Page 12, Row 109 Other Local Revenues
- 2. Page 14, Row 199 Food Service Other
- 3. Page 14, Row 205 Title I Other
- 4. Page 15, Row 267 Other Restricted Revenue from Federal Sources
- 5. Ed Fund Page 16, Row 43 Other Support Services Pupils
- 6. Ed Fund Page 17, Row 75 Other Support Services
- 7. Ed Fund Page 17, Row 85 Other Payments to In-State Govt. Units
- 8. DS Fund Page 19, Row 175 Debt Services Other
- 9. IMRF Fund Page 20, Row 241 Other Support Services Pupils
- 10. IMRF Fund Page 21, Row 275 Other Support Services

E-rate grant, other local grants

Food commodities

Title I School Improvement grant

Esser grant funding

Other administrative support services

Other administrative support services

Other state programs & Early Childhood Block Grant

Bank fees

Other administrative support services

Other administrative support services

### Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17
- <sup>4</sup> 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
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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,
- <sup>8</sup> 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 (<u>principal only</u>) 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	В	0	0	В	ш
~		DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)	AL REPORT (AFR) SUN chool Code, Section 1	AMARY INFORMATION 7-1 (105 ILCS 5/17-1)		
2	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 FV2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.	) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the a Deficit Reduction Plan and narrative.	rction Plan is required a ard of Education (ISBE) d narrative.	s calculated below, then i within 30 days after acce	the school district is to co pting the audit report. T	mplete the Deficit his may require the
ო	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budge with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.	BE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the ues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget to balance the shortfall within the next three years.	I in the School District Budirect expenditures (cell direct the deficit spending, in the next three years.	udget Form 50-36, beginni F9) by an amount equal to the district must adopt a	ng with page 22. A plan i o or greater than one-thir nd submit an original bud	s required when the d (1/3) of the ending get/amended budget
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.	iires a Deficit Reduction Pla	n, and one was submitte	d, an updated (amended)	budget is not required.	
5	- If the Annual Financial Report requires a deficit reducton plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.	educton plan even though	the FY2024 budget does	not, a completed deficit r	eduction plan is still requi	red.
9		DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)	(Y INFORMATION - OF	perating Funds Only following calculation)		
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
ω	Direct Revenues	54,077,646	10,577,853	3,728,859	130,164	68,514,522
6	Direct Expenditures	61,059,871	9,266,445	3,283,180		73,609,496
10	Difference	(6,982,225)	1,311,408	445,679	130,164	(5,094,974)
11	Fund Balance - June 30, 2023	19,969,307	2,398,721	7,915,931	5,639,908	35,923,867
12						
13			Unbalanced - h	Unbalanced - however, a deficit reduction plan is not required at this time.	tion plan is not require	ed at this time.
14						
15						

### **FY 2023 Audit Checklist**

RCDT: 06016089002 School District/Joint Agreement Name: Maywood-Melrose Park-Broadview 89

Auditor Name: Nick Cavaliere, CPA, CFE

License #: 065-040118 License Expiration Date (below):
9/30/2024
UB-UIB-UBBU-UZ\_AFRAZZ INIAYWOOD-INIEITOSE PAIK-BTOAGUIEW

Error Message

All entries must balance within the individual fund statements and schedules as instruct		

- 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.

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?	Deficit reduction plan is not required.
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	
	OK
grades, transcripts, and diplomas.	
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
	ОК
Fund (30) DS: Cash balances cannot be negative.	
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.	ОК
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.	ОК
General Long-Term Debt, Cell N23 must = Cell N41.	OK
<ol><li>Page 5: Sum of Reserved &amp; Unreserved Fund Balance must = Page 8, Ending Fund Balance.</li></ol>	
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 138-139 must = Cell 181.	ОК
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).	ОК
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
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
	ОК
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans	OK
(Cells C74:K74)	
<ol> <li>Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 &amp; 6, Line 38.</li> </ol>	
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	ОК
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

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

### SINGLE AUDIT WORKPAPERS

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

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

Single Audit Workpapers

### GATA REQUIREMENTS

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

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

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

**Guidance for the AARR Requirements**