

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

☒ 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**

<u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: <b>06016209017</b>		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: <b>Baker Tilly US, LLP</b>	
County Name: <b>Cook</b>				Name of Audit Manager: <b>Nick Cavaliere, CFE, CPA</b>	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Proviso Twp HSD 209</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>1301 West 22nd Street, Suite 400</b>	
Address: <b>8601 Roosevelt Road</b>		<u>Filing Status:</u> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a> <a href="#">Annual Financial Report (AFR) Instructions</a>  <b>0</b>		City: <b>Oak Brook</b> State: <b>IL</b> Zip Code: <b>60523</b>	
City: <b>Forest Park</b>				Phone Number: <b>(630) 990-3131</b> Fax Number: <b>(630) 990-0039</b>	
Email Address: <a href="mailto:dwatson-hill@pths209.org">dwatson-hill@pths209.org</a>				<a href="#">IL License Number (9 digit):</a> <b>065-040118</b> Expiration Date: <b>9/30/2024</b>	
Zip Code: <b>60130</b>				Email Address: <a href="mailto:N.cavaliere@bakertilly.com">N.cavaliere@bakertilly.com</a>	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: <b>Proviso</b>			
District Superintendent/Administrator Name (Type or Print): <b>Mr. Luke Pavone</b>		Township Treasurer Name (type or print): <b>Mr. Paul Bellisario</b>		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: <a href="mailto:lpavone@pths209.org">lpavone@pths209.org</a>		Email Address: <a href="mailto:pbellisario@provisotreasurer.com">pbellisario@provisotreasurer.com</a>		Email Address:	
Telephone: <b>(708) 338-5900</b>	Fax Number: <b>(708) 338-5999</b>	Telephone: <b>(708) 450-3930</b>	Fax Number: <b>(708) 450-9566</b>	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

06-016-2090-17\_AFR22 Proviso Twp HSD 209

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

## **Independent Auditors' Report on Supplementary Information**

To the Board of Education of  
Proviso Township High School District 209

We have audited the basic financial statements of the governmental activities and each major fund of Proviso Township High School District 209 (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 29, 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 Proviso Township High School District 209, 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.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
March 29, 2024

# **PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209**

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

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Proviso Township High School District 209 (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 unmaturing 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.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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### 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.

Special Revenue Funds - 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.

*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.

*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.

Debt Service Fund - 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.

Capital Project Funds - 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.

*Capital Projects Fund* - accounts for construction projects and renovations financed through bond issues and transfers from other funds.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

*Fire Prevention and Life Safety Fund* - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

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 and the Teachers' Health Insurance 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 13, 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.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser 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 Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

The 2022 property tax levy is recognized as a receivable in fiscal 2023, net of estimated uncollectible amounts approximating 2% 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*

It is the District's policy for noncertified personnel to earn vacation pay after completing one year of service. This vacation pay must be used within the next twelve months or it is forfeited. Certified employees working less than twelve months do not earn vacation pay.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

Full-time employees earn a specified number of sick days annually, depending on their years of service, in accordance with the agreement between the Board of Education and the Education Association. Employees who do not use their earned vacation time during the fiscal year will forfeit those days earned; however, if an employee resigns, the employee will be compensated for their unused vacation time for the last fiscal year only. For retired employees, remaining unused sick leave up to 40 days paid will be paid at \$60 per day at retirement. Upon retirement, a certified employee may also apply up to 340 days of unused sick leave toward service credit for TRS (Teacher's Retirement System of the State of Illinois).

Due to the nature of the policies on sick leave and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave.

#### *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 indebtedness.

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.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

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.
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 Capital Projects Fund by \$15,349,213. This excess was funded by a transfer from the General Fund in fiscal year 2024 that was approved by the Board of Education on October 10, 2023.

#### Deficit Fund Equity

The Capital Projects Fund had a deficit fund balance of \$13,763,940, as of June 30, 2023. This deficit was funded by a transfer from the General Fund to the Capital Projects Fund of \$38,000,000 that was approved by the Board of Education on October 10, 2023 in fiscal year 2024.

### 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.



## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

Cash and investments, other than the student activity and convenience accounts, petty cash, imprest funds, and self insurance accounts 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.

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 \$86,409,718.

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 accounts, imprest funds and funds held for self insurance purposes, which are held in the District's custody, consist of deposits with financial institutions and with the Illinois Liquid Asset Fund Plus (ISDLAF+). The following is a summary of such deposits:

	<i>Carrying Value</i>	<i>Bank Balance</i>
Deposits with financial institutions	\$ 50,332	\$ 48,242
Illinois Liquid Asset Fund Plus (ISDLAF+)	<u>4,305,751</u>	<u>4,305,750</u>
Total	<u>\$ 4,356,083</u>	<u>\$ 4,353,992</u>

The District maintains \$7,120 in petty cash.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

*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 \$48,242, which was fully collateralized.

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 District transferred \$12,422 from the General Fund (Educational Accounts) to the Debt Service Fund for the payment of principal on outstanding leases.

During the year, the District also transferred \$151,106 from the Operations & Maintenance Fund to the Debt Service Fund for the principal and interest on Qualified Zone Academy Bonds (QZAB).

### 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:

	<b><i>Beginning Balance</i></b>	<b><i>Additions</i></b>	<b><i>Deletions</i></b>	<b><i>Ending Balance</i></b>	<b><i>Due Within One Year</i></b>
General obligation bonds	\$ 67,220,000	\$ -	\$ 2,975,000	\$ 64,245,000	\$ 3,105,000
Unamortized premium	<u>3,771,064</u>	<u>-</u>	<u>427,393</u>	<u>3,343,671</u>	<u>-</u>
Total bonds payable	<u>70,991,064</u>	<u>-</u>	<u>3,402,393</u>	<u>67,588,671</u>	<u>3,105,000</u>
Qualified zone academy bonds	446,952	-	148,983	297,969	148,984
Early retirement incentive liability	487,476	371,832	195,305	664,003	133,887
Lease liabilities	24,593	-	12,422	12,171	9,128
Net pension liability	2,463,742	152,767	402,832	2,213,677	-
Net OPEB liability	<u>25,882,502</u>	<u>110,630</u>	<u>17,288,258</u>	<u>8,704,874</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u>\$100,296,329</u>	<u>\$ 635,229</u>	<u>\$ 21,450,193</u>	<u>\$ 79,481,365</u>	<u>\$ 3,396,999</u>

**PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209**

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

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

The obligations for the net pension liability, net OPEB liability and early retirement incentive liability will be repaid from the General Fund.

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

<b>Purpose</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Carrying Amount</b>
Series 2015A General Obligation Bonds dated March 19, 2015 are due in annual installments through December 1, 2032	4.00%	\$ 9,480,000	\$ 9,480,000
Series 2016A General Obligation Bonds dated June 28, 2016 are due in annual installments through December 1, 2035	3.00% - 4.00%	9,640,000	9,640,000
Series 2017 General Obligation Bonds dated December 29, 2017 are due in annual installments through December 1, 2027	4.00% - 5.00%	8,795,000	8,755,000
Series 2018 General Obligation Bonds dated September 5, 2018 are due in annual installments through December 1, 2027	2.90%	14,140,000	8,340,000
Series 2018B General Obligation Bonds dated December 13, 2018 are due in annual installments through December 1, 2038	4.21%	<u>28,030,000</u>	<u>28,030,000</u>
Total		<u>\$ 70,085,000</u>	<u>\$ 64,245,000</u>

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

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 3,105,000	\$ 2,786,375	\$ 5,891,375
2025	3,275,000	2,634,650	5,909,650
2026	3,415,000	2,482,900	5,897,900
2027	3,550,000	2,320,275	5,870,275
2028	3,750,000	2,150,275	5,900,275
2029 - 2033	18,735,000	8,444,150	27,179,150
2034 - 2038	23,140,000	3,845,189	26,985,189
2039 - 2039	<u>5,275,000</u>	<u>105,499</u>	<u>5,380,499</u>
Total	<u>\$ 64,245,000</u>	<u>\$ 24,769,313</u>	<u>\$ 89,014,313</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 \$187,890,386, providing a debt margin of \$123,335,247.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

*Private placement bonds.* Qualified zone academy bonds are direct obligations and pledge the full faith and credit of the District. The bonds will be repaid from the Debt Service Fund funded by a transfer of resources from the Operations and Maintenance Fund. The future annual debt service requirements to maturity for the bonds are as follows:

<b>Purpose</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Carrying Amount</b>
Series 2014A Qualified Zone Academy Bond dated July 10, 2014 are due in annual installments through December 15, 2024	0.57%	\$ 1,340,850	\$ 297,969
Total		<u>\$ 1,340,850</u>	<u>\$ 297,969</u>

Annual debt service requirements to maturity for the bonds are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2024	\$ 148,984	\$ 1,274	\$ 150,258
2025	<u>148,985</u>	<u>425</u>	<u>149,410</u>
Total	<u>\$ 297,969</u>	<u>\$ 1,699</u>	<u>\$ 299,668</u>

*Early Retirement Incentive Benefits.* The District has an early retirement incentive plan in which employees can notify the District of their intent to retire at the end of four upcoming school years. The employee shall receive a 6% increase in salary for each year up to retirement. This payment is paid to the employee over the course of the next four years. As of June 30, 2023, future obligations under these arrangements are as follows:

	<b>Amount</b>
2024	\$ 133,887
2025	179,006
2026	196,521
2027	<u>154,589</u>
Total	<u>\$ 664,003</u>

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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

*Leases.* The District has entered into lease agreements as a lessee for financing the temporary acquisition of equipment. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations for leases will be repaid from the Debt Service Fund and funded by a transfer of resources from the General Fund (Educational Accounts).

<i>Description</i>	<i>Date of Issue</i>	<i>Final Maturity</i>	<i>Interest Rates</i>	<i>Original Indebtedness</i>	<i>Balance</i>
Equipment lease	11/5/2019	10/5/2024	0.00%	\$ 45,638	\$ 12,171
Total				<u>\$ 45,638</u>	<u>\$ 12,171</u>

Annual debt service requirements to maturity for the lease liabilities are as follows:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2024	\$ 9,128	\$ -	\$ 9,128
2025	<u>3,043</u>	<u>-</u>	<u>3,043</u>
Total	<u>\$ 12,171</u>	<u>\$ -</u>	<u>\$ 12,171</u>

### 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. To protect from such risks, the District participates in the following public entity risk pools: School Employee Loss Fund (SELF) for worker's compensation claims and the Collective Liability Insurance Cooperative (CLIC) for casualty, property, and liability protections. The District pays annual premiums to the pools for insurance coverage. The arrangements with the pools provide that each will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pools. There have been no significant reductions in insurance coverage from coverage in any of the past three fiscal years.

The District continues to carry commercial insurance for all other risks of loss, including torts and professional liability insurance. 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 commercial insurance coverage in any of the past three fiscal years.

The District is self-insured for health and dental coverage that is provided to eligible District personnel and their dependents. 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 \$175,000 per employee or \$2,782,771 in the aggregate for the HMO plan and the District's liability will not exceed \$175,000 per employee or \$5,908,500 in the aggregate for the PPO plan, as provided by stop-loss provisions incorporated in the plans.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 6 - RISK MANAGEMENT - (CONTINUED)

At June 30, 2023, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$312,023. 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, Operations and Maintenance and Transportation Funds for unpaid claims are summarized as follows:

	<i>Claims Payable Beginning of Year</i>	<i>Current Year Claims and Changes in Estimates</i>	<i>Claims Payments</i>	<i>Claims Payable End of Year</i>
Fiscal Year 2022	<u>\$ 1,017,928</u>	<u>\$ 8,384,476</u>	<u>\$ 8,791,911</u>	<u>\$ 610,493</u>
Fiscal Year 2023	<u>\$ 610,493</u>	<u>\$ 10,040,857</u>	<u>\$ 10,339,327</u>	<u>\$ 312,023</u>

### NOTE 7 - JOINT AGREEMENTS

The District is a member of the Proviso Area for Exceptional Children (PAEC), a joint agreement that provides certain special education services to residents of many school districts. Additionally, the District is a member of the Des Plaines Valley Region (DVR), a joint agreement that provides vocational education programs and services to students enrolled from many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District.

### NOTE 8 - 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."

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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#### NOTE 8 - 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 \$230,316 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 \$(4,345,793) 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 \$171,457 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	\$ 6,761,046
State's proportionate share of the collective net OPEB liability associated with the District	<u>9,197,738</u>
Total	<u>\$ 15,958,784</u>

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 0.098778% and 0.109040%, respectively.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 8 - 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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 7,513,997</u>	<u>\$ 6,761,046</u>	<u>\$ 5,987,416</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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 5,713,270</u>	<u>\$ 6,761,046</u>	<u>\$ 7,910,958</u>



## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 8 - 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 \$(3,126,470) and on-behalf revenue and expenditures of \$(4,345,793) 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:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences Between Expected and Actual Experience	\$ -	\$ 4,422,056
Changes in Assumptions	6,099	16,677,701
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	821	-
Changes in Proportion and Differences Between District Contributions and Proportionate Share of Contributions	1,234,190	3,800,343
District Contributions Subsequent to the Measurement Date	<u>171,457</u>	<u>-</u>
Total	<u>\$ 1,412,567</u>	<u>\$ 24,900,100</u>

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 (\$23,658,990)) will be recognized in OPEB expense as follows in these reporting years:

<i>Year Ending June 30,</i>	<i>Amount</i>
2024	\$ (3,017,629)
2025	(3,017,629)
2026	(3,017,629)
2027	(3,017,628)
2028	(3,017,834)
Thereafter	<u>(8,570,641)</u>
Total	<u>\$ (23,658,990)</u>

### Retiree Health Plan

*Plan Description.* The District's group health insurance plan provides coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in an other postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

*Contributions and Benefits Provided.* Contribution requirements are established through collective bargaining agreements and employment contracts and may be amended only through negotiations between the board, the union and individual employment contracts. Retirees under the age of 65 contribute the full active employee equivalent rate. Retirees have the option of choosing from an HMO or PPO plan through the District. Premiums for the plan are set by the Board of Education. Currently the District contributes 0 percent to 100 percent to postemployment benefits, which varies for different employee groups. The retiring individual may select dependent coverage provided that the additional cost is paid directly by the employee. The District only covers the cost of single health insurance benefits after the contribution from the employee as mentioned above.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

## NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

*Employees Covered by Benefit Terms.* At June 30, 2022, the actuarial valuation date, the following employees were covered by the benefit terms:

Total Active Employees	564
Retired Employees Currently Receiving Benefits	<u>19</u>
Total	<u><u>583</u></u>

*Total OPEB Liability.* The District's total OPEB liability of \$1,943,828 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2022.

Inflation	2.25%
Election at Retirement	30.00%
Discount Rate	3.65%
Healthcare Cost Trend Rate - Initial	6.00%
Healthcare Cost Trend Rate - Ultimate	5.00%
Fiscal Year the Ultimate Rate is Reached	2027

The discount rate was based on a combination of the Expected Long-Term Rate of Return on Plan Assets and the Municipal Bond Rate. If the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, as is the case with the District, then only the Municipal Bond Rate is used in determining the Total OPEB Liability.

Mortality rates were based on PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates for IMRF and PubT-2010 Improved Generationally using MP-2020 for TRS.

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

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

	<b>Total OPEB Liability</b>
Balance at June 30, 2022	\$ 1,833,198
Changes for the Year:	
Service Cost	117,540
Interest	63,844
Changes in Assumptions and Other Inputs	(11,374)
Benefit Payments	<u>(59,380)</u>
Net Changes	<u>110,630</u>
Balance at June 30, 2023	<u><u>\$ 1,943,828</u></u>

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

## NOTE 8 - 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 (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total OPEB Liability	\$ <u>2,048,303</u>	\$ <u>1,943,828</u>	\$ <u>1,842,135</u>

*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 (5.00%) or 1-percentage-point higher (7.00%) than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rate</b>	<b>1% Increase</b>
Total OPEB Liability	\$ <u>1,757,344</u>	\$ <u>1,943,828</u>	\$ <u>2,158,047</u>

*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 \$118,274. The District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference Between Expected and Actual Experience	\$ 81,999	\$ 912,068
Assumption Changes	<u>366,888</u>	<u>10,373</u>
Total	\$ <u>448,887</u>	\$ <u>922,441</u>

The amounts reported as deferred outflows and inflows of resources related to OPEB (\$(473,554)) will be recognized in OPEB expense as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2024	\$ (63,110)
2025	(63,110)
2026	(63,110)
2027	(63,110)
2028	(63,110)
Thereafter	<u>(158,004)</u>
Total	\$ <u>(473,554)</u>

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 9 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees 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.

For the year ended June 30, 2023, the District recognized the following balances in the government-wide financial statements:

	<b>Total Pension Liability</b>	<b>Net Pension Asset</b>	<b>Net Pension Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Pension Expense/ (Income)</b>
TRS	\$ -	\$ -	\$ 2,213,677	\$ 169,449	\$ 1,059,101	\$ (981,151)
IMRF	<u>70,118,903</u>	<u>67,105</u>	<u>-</u>	<u>6,199,353</u>	<u>572,233</u>	<u>659,137</u>
Total	<u>\$ 70,118,903</u>	<u>\$ 67,105</u>	<u>\$ 2,213,677</u>	<u>\$ 6,368,802</u>	<u>\$ 1,631,334</u>	<u>\$ (322,014)</u>

#### 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*.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

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.

*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, 2022 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 \$15,083,569 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$12,368,682 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 \$148,476 , 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 \$4,291, which was equal to the District's required contribution. These contributions are deferred because they were paid after the June 30, 2022 measurement date.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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#### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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	\$ 2,213,677
State's proportionate share of the collective net pension liability associated with the District	<u>192,021,836</u>
Total	<u><u>\$ 194,235,513</u></u>

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 0.00264035 percent and 0.00315819 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.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 9 - 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 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:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
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 %

*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 1'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.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

## NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
District's proportionate share of the collective net pension liability	<u>\$ 2,707,347</u>	<u>\$ 2,213,677</u>	<u>\$ 1,804,310</u>

*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 \$(981,151) and on-behalf revenue of \$15,083,569 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:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 4,450	\$ 12,205
Net difference between projected and actual earnings on pension plan investments	2,025	-
Assumption changes	10,207	4,226
Changes in proportion and differences between District contributions and proportionate share of contributions	-	1,042,670
District contributions subsequent to the measurement date	<u>152,767</u>	<u>-</u>
Total	<u>\$ 169,449</u>	<u>\$ 1,059,101</u>

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 (\$(1,042,419)) will be recognized in pension expense as follows:

<b>Year Ending June 30,</b>	<b>Amount</b>
2024	\$ (676,887)
2025	(128,792)
2026	(133,910)
2027	(68,273)
2028	<u>(34,557)</u>
Total	<u>\$ (1,042,419)</u>



## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

#### 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](http://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.

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

Retirees and beneficiaries	263
Inactive, non-retired members	176
Active members	207
Total	<u>646</u>

*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 5.00 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.

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

## NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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.

*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:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year 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 %

# PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

## NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 77,567,394	\$ 70,118,903	\$ 64,180,375
Plan fiduciary net position	<u>70,186,008</u>	<u>70,186,008</u>	<u>70,186,008</u>
Net pension liability/(asset)	<u>\$ 7,381,386</u>	<u>\$ (67,105)</u>	<u>\$ (6,005,633)</u>

*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:

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (a) - (b)
Balances at December 31, 2021	\$ 68,117,649	\$ 84,942,863	\$ (16,825,214)
Service cost	1,137,035	-	1,137,035
Interest on total pension liability	4,818,662	-	4,818,662
Differences between expected and actual experience of the total pension liability	489,282	-	489,282
Benefit payments, including refunds of employee contributions	(4,443,725)	(4,443,725)	-
Contributions - employer	-	556,494	(556,494)
Contributions - employee	-	514,385	(514,385)
Net investment income	-	(11,035,046)	11,035,046
Other (net transfer)	<u>-</u>	<u>(348,963)</u>	<u>348,963</u>
Balances at December 31, 2022	<u>\$ 70,118,903</u>	<u>\$ 70,186,008</u>	<u>\$ (67,105)</u>

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

### NOTE 9 - RETIREMENT SYSTEMS - (CONTINUED)

*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 \$659,137. The District's deferred outflows and inflows of resources related to pension were from the following sources:

	<b><i>Deferred Outflows of Resources</i></b>	<b><i>Deferred Inflows of Resources</i></b>
Differences between expected and actual experience	\$ 333,984	\$ 436,718
Assumption changes	-	135,515
Net difference between projected and actual earnings on pension plan investments	5,673,050	-
Contributions subsequent to the measurement date	<u>192,319</u>	<u>-</u>
Total	<u><u>\$ 6,199,353</u></u>	<u><u>\$ 572,233</u></u>

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 (\$5,434,801) will be recognized in pension expense as follows:

<b><i>Year Ending June 30,</i></b>	<b><i>Amount</i></b>
2024	\$ (855,335)
2025	949,922
2026	1,928,518
2027	<u>3,411,696</u>
Total	<u><u>\$ 5,434,801</u></u>

### NOTE 10 - CONSTRUCTION COMMITMENTS

As of June 30, 2023, the District is committed to approximately \$30,858,327 in expenditures in the upcoming years for various construction projects. These expenditures will be paid through the available fund balances and future revenue sources.

### NOTE 11 - CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

### NOTE 12 - STATE AND FEDERAL AID CONTINGENCIES

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowance, if any, would be immaterial.

## PROVISO TOWNSHIP HIGH SCHOOL DISTRICT 209

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

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### **NOTE 13 - 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.

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

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **2/12/1995** (Ex: 00/00/0000)
- ☒ 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.
- ☐ 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

[Sec. 10-20.9a\(c\)](#)

\$ -

1. Per review of the Statement of Economic Interest filings on the County website it was noted that four individuals did not complete a filing. not maintain a surety bond for the cash and investments held outside of the Proviso Township School Treasurers Office.

2. The District did

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2023, identify those late payments recorded as Intergovernmental Receivables, Other 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: 8/30/2023
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	816,558	-	-	-	\$816,558
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	816,558	-	-	-	\$816,558
Total						\$1,633,116

- 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 and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.



Signature

March 29, 2024

mm/dd/yyyy

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



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	<b><u>FINANCIAL PROFILE INFORMATION</u></b>												
2													
3	<i>Required to be completed for school districts only.</i>												
4													
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<b>Tax Year 2022</b>				Equalized Assessed Valuation (EAV):				2,723,049,066				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.019452		+ 0.003913		+ 0.000950		= 0.024320		0.000004				
11													
12													
13	<b>A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".</b>												
14	<b>B. Results of Operations *</b>												
15													
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
17	100,899,909		91,124,205		9,775,704		73,555,079						
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
19													
20													
21	<b>C. Short-Term Debt **</b>												
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		+ 0		+ 0		+ 0		+ 0				
24	Other		Total										
25	0		= 0										
26	** The numbers shown are the sum of entries on page 26.												
27													
28													
29	<b>D. Long-Term Debt</b>												
30	Check the applicable box for long-term debt allowance by type of district.												
31													
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,				187,890,386							
33	<input type="checkbox"/>	b. 13.8% for unit districts.											
34													
35	Long-Term Debt Outstanding:												
36													
37	c. Long-Term Debt (Principal only)				Acct								
38	Outstanding:.....				511		64,555,140						
39													
40													
41	<b>E. Material Impact on Financial Position</b>												
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
43	Attach sheets as needed explaining each item checked.												
44													
45	<input type="checkbox"/>	Pending Litigation											
46	<input type="checkbox"/>	Material Decrease in EAV											
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment											
48	<input type="checkbox"/>	Adverse Arbitration Ruling											
49	<input type="checkbox"/>	Passage of Referendum											
50	<input type="checkbox"/>	Taxes Filed Under Protest											
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)											
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)											
53													
54	Comments:												
55													
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57													
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62													

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
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**ESTIMATED FINANCIAL PROFILE SUMMARY**  
[Financial Profile Website](#)

**District Name:** Proviso Twp HSD 209  
**District Code:** 06016209017  
**County Name:** Cook

<b>1.</b>	<b>Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	
	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	73,555,079.00	0.729	<b>Weight</b>	0.35
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	100,899,909.00		<b>Value</b>	1.40
	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2.</b>	<b>Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	91,124,205.00	0.903	<b>Adjustment</b>	0
	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	100,899,909.00		<b>Weight</b>	0.35
	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	<b>Value</b>	1.40
	Possible Adjustment:					
<b>3.</b>	<b>Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	73,325,577.00	289.68	<b>Weight</b>	0.10
	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	253,122.79		<b>Value</b>	0.40
<b>4.</b>	<b>Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	56,290,870.29		<b>Value</b>	0.40
<b>5.</b>	<b>Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
	Long-Term Debt Outstanding (P3, Cell H38)		64,555,140.00	65.64	<b>Weight</b>	0.10
	Total Long-Term Debt Allowed (P3, Cell H32)		187,890,385.55		<b>Value</b>	0.30
<b>Total Profile Score:</b>						<b>3.90 *</b>
<b>Estimated 2024 Financial Profile Designation:</b>						<b><u>RECOGNITION</u></b>

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		61,630,171	3,860,338	3,737,096	4,085,793	2,475,118	5,973,187	3,749,275	842,302	2,808,605
5	Investments	120									
6	Taxes Receivable	130	28,746,343	5,580,675	3,280,178	1,354,827	1,289,270	0	5,043	137,836	225,244
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	1,925,568	0	0	0	0	0	0	0	0
9	Other Receivables	160	1,852,238	22,538	39,056	40,232	23,417	4,301	34,512	7,763	25,822
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	1,127,995	53,263	0	32,930	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	<b>Total Current Assets</b>		95,282,315	9,516,814	7,056,330	5,513,782	3,787,805	5,977,488	3,788,830	987,901	3,059,671
14	<b>CAPITAL ASSETS (200)</b>										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	2,356,475	635,665	0	1,453,861	0	19,741,428	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	180,473	7,410	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	119,498	(5,391)	0	0	(3,526)	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	29,043,414	5,436,826	3,178,856	1,313,544	1,249,445	0	4,887	133,578	218,286
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		31,699,860	6,074,510	3,178,856	2,767,405	1,245,919	19,741,428	4,887	133,578	218,286
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	4,329,167	3,442,304	242,330	143,861	47,264	0	0	854,323	63,144
39	Unreserved Fund Balance	730	59,253,288	0	3,635,144	2,602,516	2,494,622	(13,763,940)	3,783,943	0	2,778,241
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		95,282,315	9,516,814	7,056,330	5,513,782	3,787,805	5,977,488	3,788,830	987,901	3,059,671
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	1,611,036								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		1,611,036								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	1,611,036								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		1,611,036								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		96,893,351	9,516,814	7,056,330	5,513,782	3,787,805	5,977,488	3,788,830	987,901	3,059,671
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		31,699,860	6,074,510	3,178,856	2,767,405	1,245,919	19,741,428	4,887	133,578	218,286
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	5,940,203	3,442,304	242,330	143,861	47,264	0	0	854,323	63,144
60	Unreserved Fund Balance District with Student Activity Funds	730	59,253,288	0	3,635,144	2,602,516	2,494,622	(13,763,940)	3,783,943	0	2,778,241
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		96,893,351	9,516,814	7,056,330	5,513,782	3,787,805	5,977,488	3,788,830	987,901	3,059,671

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

	A	B	L	M	N
1	ASSETS	Acct.	Agency Fund	General Fixed Assets	General Long-Term Debt
2	(Enter Whole Dollars)	#			
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		723,510	
17	Building & Building Improvements	230		120,499,205	
18	Site Improvements & Infrastructure	240		0	
19	Capitalized Equipment	250		12,892,670	
20	Construction in Progress	260		106,539,633	
21	Amount Available in Debt Service Funds	340			3,877,474
22	Amount to be Provided for Payment on Long-Term Debt	350			60,677,666
23	Total Capital Assets			240,655,018	64,555,140
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			64,555,140
37	Total Long-Term Liabilities				64,555,140
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			240,655,018	
41	Total Liabilities and Fund Balance		0	240,655,018	64,555,140
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			240,655,018	64,555,140
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				64,555,140
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			240,655,018	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	240,655,018	64,555,140

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	61,105,942	11,570,302	5,949,482	2,461,638	2,387,259	23,287	94,590	257,522	452,750
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	13,670,419	3,900,000	150,000	1,404,118	0	3,396,910	0	0	0
7	FEDERAL SOURCES	4000	6,692,900	0	0	0	0	9,280,358	0	0	0
8	Total Direct Receipts/Revenues		81,469,261	15,470,302	6,099,482	3,865,756	2,387,259	12,700,555	94,590	257,522	452,750
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,598,998								
10	Total Receipts/Revenues		94,068,259	15,470,302	6,099,482	3,865,756	2,387,259	12,700,555	94,590	257,522	452,750
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	36,741,808				521,296			0	
13	Support Services	2000	23,675,372	17,202,845		4,612,208	1,128,156	35,264,213		0	0
14	Community Services	3000	394,284	0		0	16,783			0	
15	Payments to Other Districts & Governmental Units	4000	7,467,922	601,757	0	428,009	0	0		0	0
16	Debt Service	5000	0	0	6,073,128	0	0			0	0
17	Total Direct Disbursements/Expenditures		68,279,386	17,804,602	6,073,128	5,040,217	1,666,235	35,264,213		0	0
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,598,998	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		80,878,384	17,804,602	6,073,128	5,040,217	1,666,235	35,264,213		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		13,189,875	(2,334,300)	26,354	(1,174,461)	721,024	(22,563,658)	94,590	257,522	452,750
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>13</sup>	7400			12,422						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			148,983						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			2,123						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	163,528	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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 <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	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									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	12,422	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									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	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	148,983							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	2,123							
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	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		12,422	151,106	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(12,422)	(151,106)	163,528	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		13,177,453	(2,485,406)	189,882	(1,174,461)	721,024	(22,563,658)	94,590	257,522	452,750
79	Fund Balances without Student Activity Funds - July 1, 2022		50,405,002	5,927,710	3,687,592	3,920,838	1,820,862	8,799,718	3,689,353	596,801	2,388,635
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		63,582,455	3,442,304	3,877,474	2,746,377	2,541,886	(13,763,940)	3,783,943	854,323	2,841,385
84											
85	Student Activity Fund Balance - July 1, 2022		1,311,782								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	529,076								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	229,822								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		299,254								
91	Student Activity Fund Balance - June 30, 2023		1,611,036								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	61,635,018	11,570,302	5,949,482	2,461,638	2,387,259	23,287	94,590	257,522	452,750
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	13,670,419	3,900,000	150,000	1,404,118	0	3,396,910	0	0	0
97	FEDERAL SOURCES	4000	6,692,900	0	0	0	0	9,280,358	0	0	0
98	Total Direct Receipts/Revenues		81,998,337	15,470,302	6,099,482	3,865,756	2,387,259	12,700,555	94,590	257,522	452,750
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	12,598,998	0	0	0	0	0		0	0
100	Total Receipts/Revenues		94,597,335	15,470,302	6,099,482	3,865,756	2,387,259	12,700,555	94,590	257,522	452,750
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	36,971,630				521,296			0	
103	Support Services	2000	23,675,372	17,202,845		4,612,208	1,128,156	35,264,213		0	0
104	Community Services	3000	394,284	0		0	16,783				
105	Payments to Other Districts & Governmental Units	4000	7,467,922	601,757	0	428,009	0	0		0	0
106	Debt Service	5000	0	0	6,073,128	0	0			0	0
107	Total Direct Disbursements/Expenditures		68,509,208	17,804,602	6,073,128	5,040,217	1,666,235	35,264,213		0	0
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	12,598,998	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		81,108,206	17,804,602	6,073,128	5,040,217	1,666,235	35,264,213		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		13,489,129	(2,334,300)	26,354	(1,174,461)	721,024	(22,563,658)	94,590	257,522	452,750
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	163,528	0	0	0	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		12,422	151,106	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(12,422)	(151,106)	163,528	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		65,193,491	3,442,304	3,877,474	2,746,377	2,541,886	(13,763,940)	3,783,943	854,323	2,841,385

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		49,552,775	9,714,691	5,875,380	2,358,754	529,867	0	8,386	240,544	392,194
6	Leasing Purposes Levy <sup>8</sup>	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					1,714,834				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>49,552,775</b>	<b>9,714,691</b>	<b>5,875,380</b>	<b>2,358,754</b>	<b>2,244,701</b>	<b>0</b>	<b>8,386</b>	<b>240,544</b>	<b>392,194</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	9,904,215	1,744,689	0	0	97,234	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	<b>Total Payments in Lieu of Taxes</b>		<b>9,904,215</b>	<b>1,744,689</b>	<b>0</b>	<b>0</b>	<b>97,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311	9,073								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	100								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	<b>Total Tuition</b>		<b>9,173</b>								
41	<b>TRANSPORTATION FEES</b>	<b>1400</b>									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	<b>Total Transportation Fees</b>					<b>0</b>					



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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
64	<b>EARNINGS ON INVESTMENTS</b>	<b>1500</b>									
65	Interest on Investments	1510	752,803	83,851	74,102	102,884	45,324	23,287	86,204	16,978	60,556
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	<b>Total Earnings on Investments</b>		<b>752,803</b>	<b>83,851</b>	<b>74,102</b>	<b>102,884</b>	<b>45,324</b>	<b>23,287</b>	<b>86,204</b>	<b>16,978</b>	<b>60,556</b>
68	<b>FOOD SERVICE</b>	<b>1600</b>									
69	Sales to Pupils - Lunch	1611	34,285								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	1,063								
74	Other Food Service (Describe & Itemize)	1690	0								
75	<b>Total Food Service</b>		<b>35,348</b>								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	<b>1700</b>									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	2,988	0							
80	Book Store Sales	1730	2,292	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	459	0							
82	Student Activity Funds Revenues	1799	529,076								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		<b>5,739</b>	<b>0</b>							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		<b>534,815</b>								
85	<b>TEXTBOOK INCOME</b>	<b>1800</b>									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	13,986								
95	<b>Total Textbook Income</b>		<b>13,986</b>								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	<b>1900</b>									
97	Rentals	1910	0	16,231							
98	Contributions and Donations from Private Sources	1920	12,200	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0								
101	Refund of Prior Years' Expenditures	1950	628,006	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	263								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0		0			0			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	6,466	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	184,968	10,840	0	0	0	0	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		<b>831,903</b>	<b>27,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	<b>1000</b>	<b>61,105,942</b>	<b>11,570,302</b>	<b>5,949,482</b>	<b>2,461,638</b>	<b>2,387,259</b>	<b>23,287</b>	<b>94,590</b>	<b>257,522</b>	<b>452,750</b>
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	<b>1000</b>	<b>61,635,018</b>								
113	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	<b>2000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>				
118	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
119	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	11,241,268	3,900,000	150,000	0	0	3,396,910		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	<b>Total Unrestricted Grants-In-Aid</b>		<b>11,241,268</b>	<b>3,900,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>3,396,910</b>		<b>0</b>	<b>0</b>

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	<b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>										
126	<b>SPECIAL EDUCATION</b>										
127	Special Education - Private Facility Tuition	3100	951,587			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	933,316			0					
131	Special Education - Orphanage - Summer Individual	3130	118,046			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	<b>Total Special Education</b>		<b>2,002,949</b>	<b>0</b>		<b>0</b>					
135	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	224,385	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	<b>Total Career and Technical Education</b>		<b>224,385</b>	<b>0</b>			<b>0</b>				
144	<b>BILINGUAL EDUCATION</b>										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	<b>Total Bilingual Ed</b>		<b>0</b>				<b>0</b>				
148	State Free Lunch & Breakfast	3360	7,489								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	68,193	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	<b>TRANSPORTATION</b>										
154	Transportation - Regular and Vocational	3500	0	0		29,983	0				
155	Transportation - Special Education	3510	0	0		1,374,135	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>1,404,118</b>	<b>0</b>				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	126,135	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-In-Aid</b>		<b>2,429,151</b>	<b>0</b>	<b>0</b>	<b>1,404,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>13,670,419</b>	<b>3,900,000</b>	<b>150,000</b>	<b>1,404,118</b>	<b>0</b>	<b>3,396,910</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	1,510,769				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	125,236				0				
196	Summer Food Service Program	4225	1,759				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	157,873				0				
200	Total Food Service		1,795,637				0				
201	TITLE I										
202	Title I - Low Income	4300	1,607,730	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	72,398	0		0	0				
206	Total Title I		1,680,128	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	72,804	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		72,804	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	1,100,753	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		1,100,753	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	195,094	0			0				
224	Total CTE - Perkins		195,094	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0							
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	<b>Total Stimulus Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	44,406			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	332,583	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	143,265	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	1,328,230	0		0	0	9,280,358			0
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		<b>6,692,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,280,358</b>		<b>0</b>	<b>0</b>
271	<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>6,692,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,280,358</b>	<b>0</b>	<b>0</b>	<b>0</b>
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		<b>81,469,261</b>	<b>15,470,302</b>	<b>6,099,482</b>	<b>3,865,756</b>	<b>2,387,259</b>	<b>12,700,555</b>	<b>94,590</b>	<b>257,522</b>	<b>452,750</b>
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		<b>81,998,337</b>	<b>15,470,302</b>	<b>6,099,482</b>	<b>3,865,756</b>	<b>2,387,259</b>	<b>12,700,555</b>	<b>94,590</b>	<b>257,522</b>	<b>452,750</b>

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	17,203,059	4,347,787	148,299	217,772	13,517	0	6,147	0	21,936,581	29,134,233
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	3,368,215	917,735	8,481	17,500	0	0	0	0	4,311,931	6,582,795
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	199,288	11,590	197,896	917,589	0	0	0	0	1,326,363	25,510
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	569,041	125,228	121,759	139,343	144,416	60,208	38,083	0	1,198,078	689,768
14	Interscholastic Programs	1500	1,715,532	158,333	275,350	220,688	7,953	28,738	184,600	0	2,591,194	2,305,784
15	Summer School Programs	1600	116,324	1,175	0	0	0	0	0	0	117,499	0
16	Gifted Programs	1650	0	0	3,830	2,415	0	36,430	0	0	42,675	0
17	Driver's Education Programs	1700	0	0	27,230	0	0	0	0	0	27,230	0
18	Bilingual Programs	1800	51,875	20,517	39,800	1,330	0	0	6,855	0	120,377	84,941
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						5,069,880			5,069,880	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						229,822			229,822	0
34	Total Instruction <sup>10</sup> (without Student Activity Funds)	1000	23,223,334	5,582,365	822,645	1,516,637	165,886	5,195,256	235,685	0	36,741,808	38,823,031
35	Total Instruction <sup>10</sup> (with Student Activity Funds)	1000	23,223,334	5,582,365	822,645	1,516,637	165,886	5,425,078	235,685	0	36,971,630	38,823,031
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	944,217	239,048	35,965	5,938	0	0	0	0	1,225,168	957,707
39	Guidance Services	2120	1,774,515	434,575	59,204	10,510	0	0	0	0	2,278,804	2,253,749
40	Health Services	2130	213,181	48,740	0	15,408	0	0	0	0	277,329	242,811
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (Describe & Itemize)	2190	1,879,314	543,753	316,906	16,988	0	0	0	0	2,756,961	2,349,164
44	Total Support Services - Pupils	2100	4,811,227	1,266,116	412,075	48,844	0	0	0	0	6,538,262	5,803,431
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,007,032	209,317	1,333,792	441,446	0	0	0	0	2,991,587	5,903,897
47	Educational Media Services	2220	184,718	23,453	0	32,724	0	0	1,999	0	242,894	324,405
48	Assessment & Testing	2230	48,000	26,330	211,965	129,013	0	0	0	0	415,308	247,250
49	Total Support Services - Instructional Staff	2200	1,239,750	259,100	1,545,757	603,183	0	0	1,999	0	3,649,789	6,475,552
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	88,646	31,225	1,384,082	45,219	0	10,408	0	0	1,559,580	1,106,136
52	Executive Administration Services	2320	515,842	120,150	120,046	2,858	0	14,533	0	0	773,429	521,893
53	Special Area Administration Services	2330	320,622	48,923	0	0	0	0	0	0	369,545	0
54	Tort Immunity Services	2361, 2365	0	92,323	0	0	0	0	0	0	92,323	0
55	Total Support Services - General Administration	2300	925,110	292,621	1,504,128	48,077	0	24,941	0	0	2,794,877	1,628,029
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	2,754,334	675,182	17,159	82,992	0	7,500	7,402	0	3,544,569	3,186,632
58	Other Support Services - School Admin (Describe & Itemize)	2490	72,220	15,865	0	0	0	0	0	0	88,085	253,409
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>2,826,554</b>	<b>691,047</b>	<b>17,159</b>	<b>82,992</b>	<b>0</b>	<b>7,500</b>	<b>7,402</b>	<b>0</b>	<b>3,632,654</b>	<b>3,440,041</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	264,052	61,406	22,163	4,209	0	0	0	0	351,830	230,678
62	Fiscal Services	2520	707,371	169,137	509,382	2,023	0	0	0	0	1,387,913	891,490
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	427,895	11,935	3,496	868,140	0	(324)	0	0	1,311,142	895,455
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>1,399,318</b>	<b>242,478</b>	<b>535,041</b>	<b>874,372</b>	<b>0</b>	<b>(324)</b>	<b>0</b>	<b>0</b>	<b>3,050,885</b>	<b>2,017,623</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	18,367	6,906	74,359	10,356	0	0	130	0	110,118	178,220
72	Staff Services	2640	161,490	222,930	76,548	483	0	0	0	0	461,451	686,566
73	Data Processing Services	2660	671,327	129,894	584,207	21,742	204,129	0	1,813,445	0	3,424,744	15,064,041
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>851,184</b>	<b>359,730</b>	<b>735,114</b>	<b>32,581</b>	<b>204,129</b>	<b>0</b>	<b>1,813,575</b>	<b>0</b>	<b>3,996,313</b>	<b>15,928,827</b>
75	Other Support Services (Describe & Itemize)	2900	0	0	0	12,592	0	0	0	0	12,592	0
76	<b>Total Support Services</b>	<b>2000</b>	<b>12,053,143</b>	<b>3,111,092</b>	<b>4,749,274</b>	<b>1,702,641</b>	<b>204,129</b>	<b>32,117</b>	<b>1,822,976</b>	<b>0</b>	<b>23,675,372</b>	<b>35,293,503</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	<b>167,032</b>	<b>26,060</b>	<b>102,827</b>	<b>84,913</b>	<b>13,287</b>	<b>0</b>	<b>165</b>	<b>0</b>	<b>394,284</b>	<b>1,128,072</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						7,002,263			7,002,263	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						465,659			465,659	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>7,467,922</b>			<b>7,467,922</b>	<b>0</b>
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>7,467,922</b>			<b>7,467,922</b>	<b>0</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L			
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget			
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total				
110			State Aid Anticipation Certificates	5140					0				0	0	
111			Other Interest on Short-Term Debt	5150					0				0		
112			Total Interest on Short-Term Debt	5100					0				0		
113			Debt Services - Interest on Long-Term Debt	5200					0				0		
114			Total Debt Services	5000					0				0		
115			PROVISIONS FOR CONTINGENCIES (ED)	6000			0								
116			Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		35,443,509	8,719,517	5,674,746	3,304,191	383,302	12,695,295	2,058,826		0	68,279,386	75,244,606
117			Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		35,443,509	8,719,517	5,674,746	3,304,191	383,302	12,925,117	2,058,826		0	68,509,208	75,244,606
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										13,189,875				
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)														
120											13,489,129				
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)														
122	SUPPORT SERVICES (O&M)	2000													
123	SUPPORT SERVICES - PUPILS														
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0			
125	SUPPORT SERVICES - BUSINESS														
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0			
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0			
128	Operation & Maintenance of Plant Services	2540	3,648,104	902,077	1,708,607	1,994,648	8,654,395	0	295,014	0	17,202,845	17,930,666			
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0			
130	Food Services	2560					0		0		0	0			
131	Total Support Services - Business	2500	3,648,104	902,077	1,708,607	1,994,648	8,654,395	0	295,014	0	17,202,845	17,930,666			
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0			
133	Total Support Services	2000	3,648,104	902,077	1,708,607	1,994,648	8,654,395	0	295,014	0	17,202,845	17,930,666			
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0			
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000													
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)														
137	Payments for Regular Programs	4110			0			0			0	0			
138	Payments for Special Education Programs	4120			0			601,757			601,757	0			
139	Payments for CTE Programs	4140			0			0			0	0			
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0			
141	Total Payments to Other Govt. Units (In-State)	4100			0			601,757			601,757	0			
142	Payments to Other Govt. Units (Out of State)	4400						0			0	0			
143	Total Payments to Other Govt Units	4000			0			601,757			601,757	0			
144	DEBT SERVICES (O&M)	5000													
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT														
146	Tax Anticipation Warrants	5110						0			0	0			
147	Tax Anticipation Notes	5120						0			0	0			
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0			
149	State Aid Anticipation Certificates	5140						0			0	0			
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0			
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0			
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0			
153	Total Debt Services	5000						0			0	0			
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0			
155	Total Direct Disbursements/Expenditures		3,648,104	902,077	1,708,607	1,994,648	8,654,395	601,757	295,014	0	17,804,602	17,930,666			
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(2,334,300)				

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
157												
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	5,000,000
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	1,300,000
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	6,300,000
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,936,723			2,936,723	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						3,136,405			3,136,405	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			6,073,128			6,073,128	6,300,000
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			6,073,128			6,073,128	6,300,000
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										26,354	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	203,207	15,654	4,370,923	22,424	0	0	0	0	4,612,208	1,069,589
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	203,207	15,654	4,370,923	22,424	0	0	0	0	4,612,208	1,069,589
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			428,009			428,009	4,600,000
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			428,009			428,009	4,600,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			428,009			428,009	4,600,000
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0



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

	A	B	C	D	E	F	G	H	I	J	K	L	
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0	
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0		
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300											
210	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0		
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0		
212	Total Debt Services	5000						0			0		
213	PROVISION FOR CONTINGENCIES (TR)	6000										0	
214	Total Disbursements/ Expenditures		203,207	15,654	4,370,923	22,424	0	428,009	0	0	5,040,217	5,669,589	
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,174,461)		
216													
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)												
218	INSTRUCTION (MR/SS)	1000											
219	Regular Programs	1100		262,565							262,565	304,906	
220	Pre-K Programs	1125		0							0	0	
221	Special Education Programs (Functions 1200-1220)	1200		82,180							82,180	125,003	
222	Special Education Programs - Pre-K	1225		0							0	0	
223	Remedial and Supplemental Programs - K-12	1250		6,049							6,049	3,279	
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0	
225	Adult/Continuing Education Programs	1300		0							0	0	
226	CTE Programs	1400		51,883							51,883	65,840	
227	Interscholastic Programs	1500		110,593							110,593	178,024	
228	Summer School Programs	1600		2,384							2,384	0	
229	Gifted Programs	1650		0							0	0	
230	Driver's Education Programs	1700		0							0	0	
231	Bilingual Programs	1800		5,642							5,642	7,703	
232	Truants' Alternative & Optional Programs	1900		0							0	0	
233	Total Instruction	1000		521,296							521,296	684,755	
234	SUPPORT SERVICES (MR/SS)	2000											
235	SUPPORT SERVICES - PUPILS												
236	Attendance & Social Work Services	2110		25,041							25,041	22,405	
237	Guidance Services	2120		32,859							32,859	70,165	
238	Health Services	2130		23,742							23,742	7,503	
239	Psychological Services	2140		0							0	0	
240	Speech Pathology & Audiology Services	2150		0							0	0	
241	Other Support Services - Pupils (Describe & Itemize)	2190	195,022							195,022	216,738		
242	Total Support Services - Pupils	2100	276,664							276,664	316,811		
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF												
244	Improvement of Instruction Services	2210	24,935							24,935	172,433		
245	Educational Media Services	2220	2,799							2,799	7,296		
246	Assessment & Testing	2230	5,263							5,263	28,559		
247	Total Support Services - Instructional Staff	2200	32,997							32,997	208,288		
248	SUPPORT SERVICES - GENERAL ADMINISTRATION												
249	Board of Education Services	2310	9,893							9,893	12,032		
250	Executive Administration Services	2320	13,376							13,376	12,794		
251	Special Area Administration Services	2330	10,728							10,728	0		
252	Claims Paid from Self Insurance Fund	2361	0							0	0		
253	Risk Management and Claims Services Payments	2365	0							0	0		
254	Total Support Services - General Administration	2300	33,997							33,997	24,826		
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION												
256	Office of the Principal Services	2410	142,858							142,858	299,191		
257	Other Support Services - School Administration (Describe & Itemize)	2490	8,342							8,342	27,745		
258	Total Support Services - School Administration	2400	151,200							151,200	326,936		
259	SUPPORT SERVICES - BUSINESS												



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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	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	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	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	1911						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						0			0	0
344	Total Instruction <sup>14</sup>	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	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	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	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	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	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	0	0	0	0	0	0	0	0	0	0
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	0	0	0	0	0	0	0	0
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	<b>Total Support Services - Central</b>	<b>2600</b>	0	0	0	0	0	0	0	0	0	0
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	0	0	0	0	0	0	0	0	0	0
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>	0	0	0	0	0	0	0	0	0	0
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			0			0			0	0
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4	Educational	49,552,775	25,046,868	24,505,907	54,891,032	29,844,164
5	Operations & Maintenance	9,714,691	4,862,477	4,852,214	10,656,278	5,793,801
6	Debt Services **	5,875,380	2,858,039	3,017,341	6,263,487	3,405,448
7	Transportation	2,358,754	1,180,469	1,178,285	2,587,037	1,406,568
8	Municipal Retirement	529,867	265,093	264,774	580,960	315,867
9	Capital Improvements	0	0	0	0	0
10	Working Cash	8,386	4,394	3,992	9,630	5,236
11	Tort Immunity	240,544	120,097	120,447	263,197	143,100
12	Fire Prevention & Safety	392,194	196,257	195,937	430,103	233,846
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	1,714,834	858,256	856,578	1,880,896	1,022,640
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	<b>Totals</b>	<b>70,387,425</b>	<b>35,391,950</b>	<b>34,995,475</b>	<b>77,562,620</b>	<b>42,170,670</b>
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>	<b>Outstanding July 1, 2022</b>	<b>Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	<b>Total CPPRT Notes</b>					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	<b>Total TAWs</b>	0	0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	<b>Total TANs</b>	0	0	0	0	0				
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>									
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	<b>Total (All Funds)</b>					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
31	Copier lease	11/05/19	29,647	7	3,294			3,294	0	
32	Equipment lease	11/05/19	45,368	7	21,299			9,128	12,171	11,440
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			75,015		24,593	0	0	12,422	12,171	11,440
44										
45	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>	<b>Amount to be Provided for Payment on Long- Term Debt</b>
46	G.O. Limited Tax School Bonds, Series 2015A	03/19/15	9,480,000	1	9,480,000				9,480,000	8,910,588
47	G.O. Limited Tax School Bonds, Series 2016A	06/28/16	9,640,000	1	9,640,000				9,640,000	9,060,978
48	G.O. Limited Tax School Bonds, Series 2017	12/29/17	8,795,000	1	8,755,000				8,755,000	8,229,135
49	G.O. Limited Tax School Bonds, Series 2018	09/05/18	14,140,000	1	11,315,000				11,315,000	10,635,370
50	G.O. Limited Tax School Refunding Bonds, Series 2018B	12/13/18	28,030,000	3	28,030,000			2,975,000	25,055,000	23,550,083
51	Taxable Debt Certificates, Series 2014A (QZAB)	07/10/14	1,340,850	8	446,952			148,983	297,969	280,072
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			71,500,865		67,691,545	0	0	3,136,405	64,555,140	60,677,666
65										
66	• Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Other Lease	10. Other						
68	2. Funding Bonds	5. Tort Judgment Bonds	8. Other Debt certificate	11. Other						
69	3. Refunding Bonds	6. Building Bonds	9. Other	12. Other						

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

	A	B	C	D	E	F	G	H	I	J	K				
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>														
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>				
3	<b>Cash Basis Fund Balance as of July 1, 2022</b>						596,801								
4	<b>RECEIPTS:</b>														
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	240,544	0							
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	16,978								
7	Drivers' Education Fees					10-1970									
8	School Facility Occupation Tax Proceeds					30 or 60-1983									
9	Driver Education					10 or 20-3370									
10	Other Receipts (Describe & Itemize)					--	0								
11	Sale of Bonds					10, 20, 40 or 60-7200									
12	<b>Total Receipts</b>						257,522	0	0	0	0				
13	<b>DISBURSEMENTS:</b>														
14	Instruction					10 or 50-1000		0							
15	Facilities Acquisition & Construction Services					20 or 60-2530									
16	Tort Immunity Services					80	0								
17	<b>DEBT SERVICE</b>														
18	Debt Services - Interest on Long-Term Debt					30-5200									
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300									
20	Debt Services Other (Describe & Itemize)					30-5400									
21	<b>Total Debt Services</b>									0					
22	Other Disbursements (Describe & Itemize)					--									
23	<b>Total Disbursements</b>						0	0	0	0	0				
24	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						854,323	0	0	0	0				
25	<b>Reserved Cash Balance</b>					714									
26	<b>Unreserved Cash Balance</b>					730	854,323	0	0	0	0				
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>														
29															
30	<b>Yes</b> <input type="checkbox"/> <b>No</b> <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?														
31	If yes, list in the aggregate the following: <table border="1" style="float: right; margin-top: 10px;"> <tr> <td>Total Claims Payments:</td> <td align="right">0</td> </tr> <tr> <td>Total Reserve Remaining:</td> <td align="right">854,323</td> </tr> </table>											Total Claims Payments:	0	Total Reserve Remaining:	854,323
Total Claims Payments:	0														
Total Reserve Remaining:	854,323														
32															
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.														
35	<b>Expenditures:</b>														
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0								
37	Unemployment Insurance Act						0								
38	Insurance (Regular or Self-Insurance)						0								
39	Risk Management and Claims Service						0								
40	Judgments/Settlements						0								
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0								
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0								
43	Legal Services						0								
44	Principal and Interest on Tort Bonds						0								
45	Other -Explain on Itemization 44 tab						0								
46	<b>Total</b>						0								
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						OK								
48															
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.														
50	55 ILCS 5/5-1006.7														



(Detailed Schedule of Receipts and Disbursements)

[illegible]

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	509,560									509,560
39	<b>Total Revenue Section B</b>		<b>1,328,230</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>9,280,358</b>			<b>0</b>	<b>10,608,588</b>

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	1,328,230	0		0	0	9,280,358		0		10,608,588
42	Total Other Federal Revenue from Revenue Tab	4998	1,328,230	0		0	0	9,280,358		0		10,608,588
43	Difference (must equal 0)		0	0		0	0	0		0		0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK		OK

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

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

48	<b>Expenditure Section A:</b>											
49												
50	<b>ESSER I EXPENDITURES (CARES)</b>											
51												
52	<b>FUNCTION</b>											
53	1. List the total expenditures for the Functions 1000 and 2000 below											
54	INSTRUCTION Total Expenditures	1000										0
55	SUPPORT SERVICES Total Expenditures	2000										0
56												
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61												
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
66	<b>Expenditure Section B:</b>											
67												
68	<b>ESSER II EXPENDITURES (CRRSA)</b>											
69												
70	<b>FUNCTION</b>											
71	1. List the total expenditures for the Functions 1000 and 2000 below											
72	INSTRUCTION Total Expenditures	1000			85,087	21,460						106,547

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

[illegible]

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0	
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0					0	0		0	
120	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000	115,365	1,293	252,056	127,014					495,728	
127	SUPPORT SERVICES Total Expenditures	2000	3,185	36	9,443,923	1,183					9,448,327	
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530			9,280,358						9,280,358	
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
132	FOOD SERVICES (Total)	2560									0	
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000	204,842					52,160			257,002	
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000	44,846								44,846	
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	249,688					52,160	0		301,848	
138	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000									0	
145	SUPPORT SERVICES Total Expenditures	2000									0	
146												
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
148	Facilities Acquisition and Construction Services (Total)	2530									0	
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0	
150	FOOD SERVICES (Total)	2560									0	
151												
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0	

(Detailed Schedule of Receipts and Disbursements)

[illegible]

(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
193	ARP Homeless I (ARP)			DISBURSEMENTS								
194				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
195				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
196				FUNCTION								
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)			DISBURSEMENTS								
212				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
213				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
214				FUNCTION								
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	FACILITIES ACQUISITION AND CONSTRUCTION SERVICES (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)			DISBURSEMENTS								
230				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
231				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
232				FUNCTION								
233	1. List the total expenditures for the Functions 1000 and 2000 below											

(Detailed Schedule of Receipts and Disbursements)

[illegible]

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

	A	B	C	D	E	F	G	H	I	J	K	L
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology					0	0	0		0	0
281												
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
115,365			1,293	337,143	148,474	0	0	0		602,275		
3,185			36	9,485,042	1,200	0	0	0		9,489,463		
286	FUNCTION											
287	INSTRUCTION	1000										
288	SUPPORT SERVICES	2000										
289	Facilities Acquisition and Construction Services (Total)	2530										
290	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										
291	FOOD SERVICES (Total)	2560										
292	TOTAL EXPENDITURES		Functions 1000 & 2000 total									
293			10,091,738									
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS									
(100)			(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
Salaries			Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
332,470			52,160	0		0		384,630				
298	FUNCTION											
299												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology					332,470	52,160	0		0	384,630



	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221	723,510			723,510						723,510
6	Depreciable Land	222	0			0		0	0		0	0
7	Buildings	230										
8	Permanent Buildings	231	116,235,430	4,263,775		120,499,205	50	63,966,846	2,409,984		66,376,830	54,122,375
9	Temporary Buildings	232	0			0	20	0	0		0	0
10	Improvements Other than Buildings (Infrastructure)	240	0			0	20	0	0		0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251	12,254,405	592,627		12,847,032		9,977,463	1,284,703		11,262,166	1,584,866
13	5 Yr Schedule	252	75,286		29,648	45,638		22,819	9,128	26,647	5,300	40,338
14	3 Yr Schedule	253	0			0		0	0		0	0
15	Construction in Progress	260	66,905,618	43,205,053	3,571,038	106,539,633						106,539,633
16	Total Capital Assets	200	196,194,249	48,061,455	3,600,686	240,655,018		73,967,128	3,703,815	26,647	77,644,296	163,010,722
17	Non-Capitalized Equipment	700				2,353,840	10		235,384			
18	Allowable Depreciation								3,939,199			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	68,279,386	
9	O&M	Expenditures 16-24, L155	Total Expenditures		17,804,602	
10	DS	Expenditures 16-24, L178	Total Expenditures		6,073,128	
11	TR	Expenditures 16-24, L214	Total Expenditures		5,040,217	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		1,666,235	
13	TORT	Expenditures 16-24, L422	Total Expenditures		0	
14					Total Expenditures	\$ 98,863,568
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		117,499	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		5,069,880	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		380,832	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		7,467,922	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		383,302	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		2,058,826	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		601,757	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		8,654,395	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		295,014	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		3,136,405	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		428,009	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		2,384	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		16,783	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	

	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>					
2	<i>This schedule is completed for school districts only.</i>					
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>	
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0
96					<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>	<b>\$ 28,613,008</b>
97					<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>	<b>70,250,560</b>
98					<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>	<b>3,201.03</b>
99					<b>Estimated OEPP (Line 97 divided by Line 98)</b>	<b>\$ 21,946.24</b>
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount		
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$		0
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			35,348
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			5,739
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			13,986
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			16,231
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			6,466
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			2,002,949
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			224,385
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			7,489
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0
130	ED-O&M	Revenues 10-15, L150,Col C,D	3370 Driver Education			68,193
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			1,404,118
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			126,135
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			1,795,637
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			1,680,128
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV			72,804
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,100,753
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins			195,094
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			0
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			44,406
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			332,583
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A – Supporting Effective Instruction – State Grants			0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools			0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants			0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			0
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			143,265
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			1,328,230
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses			0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,396,979
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			315,860
196	Total Deductions for PCTC Computation Line 104 through Line 193				\$	12,316,778
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					57,933,782
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					3,939,199
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					61,872,981
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					3,201.03
201	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	19,329.09
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.					

Illinois State Board of Education  
School Business Services Department

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

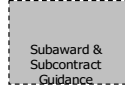
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

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

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

- The contract must be coded to one of the combinations listed on the icon below.**
- The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).**
- 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 hyphens. Ex) 101000600

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED - Instruction - Purchased Service	10-1000-300	NEWSELA	40,950	25,000	15,950
ED - Instruction - Supplies	10-1000-400	Educational Epiphany LLC	50,022	25,000	25,022
ED - Instruction - Purchased Service	10-1000-300	Imagine Learning LLC	56,250	25,000	31,250
ED - Instruction - Purchased Service	10-1000-300	POWERSCHOOL GROUP LLC	38,123	25,000	13,123
ED - Instruction - Supplies	10-1000-400	Valley Business Machines	37,644	25,000	12,644
ED - Instruction - Purchased Service	10-1000-300	NCS PEARSON, INC	30,458	25,000	5,458
ED - Instruction - Supplies	10-1000-400	SNAP-ON INDUSTRIAL	37,009	25,000	12,009
ED - Instruction - Purchased Service	10-1000-300	Lexia Learning Systems LLC	39,800	25,000	14,800
ED - Pupils Support - Purchased Service	10-2100-300	POWERSCHOOL GROUP LLC	86,719	25,000	61,719
ED - Pupils Support - Purchased Service	10-2100-300	Insight Education Group. LLC	138,830	25,000	113,830
ED - Instructional Staff Support - Purchased Service	10-2200-300	COLLEGE BOARD	132,567	25,000	107,567
ED - Instructional Staff Support - Purchased Service	10-2200-300	ECRA GROUP, INC.	54,600	25,000	29,600
ED - Instructional Staff Support - Purchased Service	10-2200-300	Educational Epiphany LLC	182,500	25,000	157,500
ED - Instructional Staff Support - Supplies	10-2200-400	HOUGHTON MIFFLIN CO.	84,949	25,000	59,949
ED - Instructional Staff Support - Purchased Service	10-2200-300	Imagine Learning LLC	303,000	25,000	278,000
ED - Instructional Staff Support - Supplies	10-2200-400	INTERNATIONAL BACCALAUREATE ORGANIZATION	52,955	25,000	27,955
ED - Instructional Staff Support - Purchased Service	10-2200-300	MERIT SCHOOL OF MUSIC	49,173	25,000	24,173
ED - Instructional Staff Support - Purchased Service	10-2200-300	NEWSELA	40,950	25,000	15,950
ED - Instructional Staff Support - Supplies	10-2200-400	OXFORD UNIVERSITY PRESS	74,680	25,000	49,680
ED - Instructional Staff Support - Purchased Service	10-2200-300	POWERSCHOOL GROUP LLC	238,851	25,000	213,851
ED - Instructional Staff Support - Purchased Service	10-2200-300	UIC PAVILLION	45,000	25,000	20,000
ED - Instructional Staff Support - Purchased Service	10-2200-300	CENGAGE LEARNING	28,771	25,000	3,771
ED - Instructional Staff Support - Purchased Service	10-2200-300	RENAISSANCE LEARNING INC	41,119	25,000	16,119
ED - Instructional Staff Support - Supplies	10-2200-400	RENAISSANCE LEARNING INC	46,381	25,000	21,381
ED - General Admin Support - Purchased Service	10-2300-300	BAKER TILLY US, LLP	41,250	25,000	16,250
ED - General Admin Support - Supplies	10-2300-400	DormCo	44,877	25,000	19,877
ED - General Admin Support - Purchased Service	10-2300-300	BARRIER BREAKERS GROUP, LLC	30,000	25,000	5,000
ED - Fiscal Services - Purchased Service	10-2520-300	Kelly Bradshaw	32,423	25,000	7,423
ED - Food Services - Supplies	10-2560-400	ALPHA BAKING COMPANY	35,331	25,000	10,331
ED - Food Services - Supplies	10-2560-400	Bob's Dairy	68,449	25,000	43,449
ED - Food Services - Supplies	10-2560-400	Gordon Food Service, Inc.	585,276	25,000	560,276
ED - Information Services - Purchased Service	10-2630-300	BARRIER BREAKERS GROUP, LLC	40,000	25,000	15,000
ED - Data Processing Services - Purchased Service	10-2660-300	CDW GOVERNMENT INC	206,114	25,000	181,114
ED - Data Processing Services - Purchased Service	10-2660-300	GHA TECHNOLOGIES INC	43,416	25,000	18,416
ED - Data Processing Services - Purchased Service	10-2660-300	MARTIN WHALEN OFFICE SOLUTIONS, INC	44,983	25,000	19,983
ED - Data Processing Services - Purchased Service	10-2660-300	Mindsight	167,981	25,000	142,981
ED - Data Processing Services - Purchased Service	10-2660-300	POWERSCHOOL GROUP LLC	32,089	25,000	7,089
O&M - Plant Services - Purchased Service	20-2540-300	AT&T	555,185	25,000	530,185
O&M - Plant Services - Purchased Service	20-2540-300	CELTIC ENVIRONMENTAL CO	58,304	25,000	33,304
O&M - Plant Services - Purchased Service	20-2540-300	EVEREST ENVIRONMENTAL INC.	30,278	25,000	5,278
O&M - Plant Services - Supplies	20-2540-400	GRAINGER, INC.	75,028	25,000	50,028
O&M - Plant Services - Supplies	20-2540-400	ILLINOIS COMMUNICATIONS	39,390	25,000	14,390
O&M - Plant Services - Purchased Service	20-2540-300	JOHNSON CONTROLS FIRE PROTECTION	134,531	25,000	109,531
O&M - Plant Services - Purchased Service	20-2540-300	LAKE SHORE RECYCLING SYSTEMS	60,854	25,000	35,854
O&M - Plant Services - Purchased Service	20-2540-300	Martinos Construction Company Inc.	64,300	25,000	39,300
O&M - Plant Services - Purchased Service	20-2540-300	OLYMPIA MAINTENANCE INC	25,827	25,000	827
O&M - Plant Services - Purchased Service	20-2540-300	ORKIN PEST CONTROL	66,690	25,000	41,690
O&M - Plant Services - Supplies	20-2540-400	RUSSO'S POWER EQUIPMENT	26,232	25,000	1,232
O&M - Plant Services - Supplies	20-2540-400	UNIQUE PRODUCTS	157,639	25,000	132,639
O&M - Plant Services - Purchased Service	20-2540-300	VILLAGE OF FOREST PARK	43,192	25,000	18,192
O&M - Plant Services - Purchased Service	20-2540-300	VILLAGE OF HILLSIDE	82,317	25,000	57,317
O&M - Plant Services - Purchased Service	20-2540-300	VILLAGE OF MAYWOOD	68,553	25,000	43,553
O&M - Plant Services - Supplies	20-2540-400	WEX BANK	50,409	25,000	25,409
				0	0



## ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	<b>Support Services - Direct Costs</b>							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>			692,307				
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			157,873				
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			36,861,533		36,861,533	
20	<b>Support Services:</b>							
21	Pupil	2100			6,814,926		6,814,926	
22	Instructional Staff	2200			3,680,787		3,680,787	
23	General Admin.	2300			2,828,874		2,828,874	
24	School Admin	2400			3,776,452		3,776,452	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	370,363	0		370,363	0	
27	Fiscal Services	2520	1,459,837	0		1,459,837	0	
28	Oper. & Maint. Plant Services	2540		8,654,544		8,654,544	0	
29	Pupil Transportation	2550		4,635,615			4,635,615	
30	Food Services	2560		664,048			664,048	
31	Internal Services	2570	0	0		0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610		0			0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		112,267			112,267	
36	Staff Services	2640	473,357	0		473,357	0	
37	Data Processing Services	2660	1,466,098	0		1,466,098	0	
38	<b>Other:</b>	2900		12,592			12,592	
39	<b>Community Services</b>	3000		397,615			397,615	
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(3,517,219)		(3,517,219)	
41	<b>Total</b>			3,769,655	64,922,034	12,424,199	56,267,490	
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>		
43				Total Indirect Costs:	3,769,655	Total Indirect Costs:	12,424,199	
44				Total Direct Costs:	64,922,034	Total Direct Costs:	56,267,490	
45				<b>= 5.81%</b>		<b>= 22.08%</b>		
46								

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Proviso Twp HSD 209			06-016-2090-17_AFR22 Proviso Twp HSD 209		
7	06016209017					
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget →					
10	<b>Service or Function ( Check all that apply )</b>			<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits	X	X	X	Vista National, First American Bank, Allied	
15	Energy Purchasing	X	X	X	IGS Energy	
16	Food Services					
17	Grant Writing	X	X	X	Des Plaines Valley	
18	Grounds Maintenance Services					
19	Insurance	X	X	X	Collective Liability Insurance Cooperative (CLIC), School Employees Loss Fund (SELF)	
20	Investment Pools	X	X	X	Proviso Township Treasurer's Office	
21	Legal Services	X	X	X	Hauser, Izzo, Petrarca, Gleason & Stillman, LLC	
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development			X	West 40	
25	Shared Personnel					
26	Special Education Cooperatives	X	X	X	Proviso Area for Exceptional Children (PAEC)	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation	X	X	X	First Student	
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements	X	X	X	Ombudsman	
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						



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

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

School District Name: Proviso Twp HSD 209  
RCDT Number: 06016209017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	773,429		0	773,429	824,973		0	824,973
2. Special Area Administration Services	2330	369,545		0	369,545	245,000		0	245,000
3. Other Support Services - School Administration	2490	88,085		0	88,085	93,348		0	93,348
4. Direction of Business Support Services	2510	351,830	0	0	351,830	296,921	0	0	296,921
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,582,889	0	0	1,582,889	1,460,242	0	0	1,460,242
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									-8%

**CERTIFICATION**

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

\_\_\_\_\_  
Signature of Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Contact Name (for questions)

\_\_\_\_\_  
Contact Telephone Number

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

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

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

Type Below.

- |  |  |
|--|--|
| 1. Page 11, Row 81 Other District/School Activity Revenue              | Student ID's/Lanyards  |
| 2. Page 11, Row 94 Other Textbook Income                               | Workbook Sale  |
| 3. Page 12, Row 108 Other Local Fees                                   | Misc. Fees   |
| 4. Page 12, Row 109 Other Local Revenues                               | IL unclaimed property revenues and misc. local revenue                       |
| 5. Page 13, Row 170 Other Restricted Revenue from State Sources        | After school programs revenue  |
| 6. Page 14, Row 199 Food Service - Other                               | Food commodities   |
| 7. Page 14, Row 205 Title I - Other                                    | Title I - School Improvement & Accountability                                |
| 8. Page 14, Row 223 CTE - Other  | Perkins Grant Revenue  |
|  | Education Stabilization Fund Grants, NJROTC program revenues, DORS/VAC TRANS |
| 9. Page 15, Row 269 Other Restricted Revenue from Federal Sources      | revenues   |
| 10. Ed Fund - Page 16, Row 43 Other Support Services - Pupils          | Security salaries & benefits, professional services & trainings              |
| 11. Ed Fund - Page 17, Row 58 Other Support Services - School Admin    | Assistant superintendent salary & benefits                                   |
| 12. Ed Fund - Page 17, Row 75 Other Support Services                   | Gym uniforms   |
| 13. IMRF Fund - Page 20, Row 241 Other Support Services - Pupils       | Security benefits  |
| 14. IMRF Fund - Page 20, Row 257 Other Support Services - School Admin | Assistant superintendent benefits  |
| 15. CARES Act Schedule - Page 29, Row 38                               | Federal NJROTC program revenues, DORS VAC TRANS revenues                     |

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.
- <sup>7</sup> 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.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> 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)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

**Embed signed Audit Questionnaire below:**

***[Please insert files above]***

**Instructions to insert word doc or pdf files:**

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

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

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</i>					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	81,469,261	15,470,302	3,865,756	94,590	100,899,909
9	Direct Expenditures	68,279,386	17,804,602	5,040,217		91,124,205
10	Difference	13,189,875	(2,334,300)	(1,174,461)	94,590	9,775,704
11	Fund Balance - June 30, 2023	63,582,455	3,442,304	2,746,377	3,783,943	73,555,079
12	<p style="text-align: center; color: blue;">Balanced - no deficit reduction plan is required.</p>					
13						
14						
15						

# FY 2023 Audit Checklist

RCDT: 06016209017
School District/Joint Agreement Name: Proviso Twp HSD 209
Auditor Name: Nick Cavaliere, CFE, CPA
License #: 065-040118 License Expiration Date (below): 9/30/2024
06-016-2090-17_AFR22 Proviso Twp HSD 209

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

- 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.
- Student Activity Funds, Convenience Accounts, and other agency funds are included, if applicable.
- 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.
- All **Other** accounts and functions labeled "(describe & itemize)" are properly noted on the "Itemization" tab.
- Tuition paid to another school district or to a joint agreement (in state) is coded to Function 4200, and Other Objects (600).
- Business Manager/Bookkeeper Costs are charged to the proper Function (No. 2510/2520).
- If district is subject to PTELL on tab "Aud Quest 2", line 21 be sure to check the box and enter the effective date.
- All entries were entered to the nearest whole dollar amount.

## Balancing Schedule

*Check this Section for Error Messages*

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

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

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

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### SINGLE AUDIT WORKPAPERS

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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](http://www.isbe.net/gata) or via direct link:

[Single Audit Workpapers](#)

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### GATA REQUIREMENTS

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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](http://www.isbe.net/gata)) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)