

## Board of Education Meeting

Tuesday, February 20, 2024 6:00 PM

Central 301 District Office, 275 South St, P.O. Box 396, Burlington, IL 60109

### 1. Meeting Call to Order

- A. Roll Call
- B. Approval of Agenda

### 2. Pledge of Allegiance

### 3. Public Open Forum

- A. Recognition of Visitors
- B. Recognition of CHS Dance Team
- C. Recognition of CHS Cheer Team
- D. Public Comments

### 4. Action Reports

#### A. Consent Agenda

##### 1) Minutes:

Regular Meeting January 16, 2024

##### 2) Treasurer's Reports

##### 3) Payment of Bills

##### 4) Payment of Bills - Northern Kane County Regional Vocational System

##### 5) Board Policy 1:20, 4:60, 4:150, 5:120, 6:230

##### 6) Personnel Report

#### B. Approve Dance Team Overnight Trip

#### C. Approve Cheer Team Overnight Trip

#### D. Approve Wrestling Team Overnight Trip

#### E. Approve Bus Bid

#### F. Approve Plato Road Work Bid

#### G. Approve Emergency Systems Electrical Work Bid

#### H. Approve Rohrsen Road Property Sale Bid

#### I. Approve Russell Road Property Sale Bid

### 5. Information Items

#### A. Presentation of Central District 301 Audit Report

#### B. Presentation of Northern Kane EFE 110 Audit Report

#### C. Facilities Update

#### D. Athletics and Activities Update

#### E. German American Partnership Program 2025

#### F. Enrollment Report

### 6. Freedom of Information Act

#### A. Central Education Association - We received a request for invoices from the District's attorneys related to the CEA grievance and any other expenses incurred by said grievance.

#### B. Illinois Retired Teachers Association - We received a request for a list of teachers retiring this school year.

#### C. Indiana, Illinois, and Iowa Foundation for Fair Contracting - We received a request for copies of bid tabulations for the Plato Road Improvement project.

### 7. Executive Session

#### A. Adjourn to Closed Session to Hear Information Regarding:

*The appointment, employment, resignation, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee or against legal counsel for the*

public body to determine its validity [5 ILCS 120/2(c)(1)]. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees [5 ILCS 120/2(c)(2)]. Student disciplinary cases [5 ILCS 120/2(c)(9)]. The placement of individual students in special education programs and other matters relating to individual students [5 ILCS 120/2(c)(10)]. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administration tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting [5 ILCS 120/2(c)(11)]. Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06 [5 ILCS 120/2(c)(21)].

**8. Open Session**

A. Adjourn Closed Session to Return to Open Session

B. Action Items from Closed Session

1) Approval of January 16, 2024 Executive Session Minutes

**9. Adjourn**



## MEMORANDUM

FROM: Ted Juske, Athletics and Activities Director

TO: District 301 Board of Education and Dr. Mongan, Superintendent

DATE: February 9, 2024

RE: Dance State Recognition Memo

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This year our Dance Team took 6th place in the IHSA state competition held on January 27, 2024. We are pleased to recognize them for all their hard work and dedication.

Our Student- Athletes are: Cheyenne Anderson, Reese Auxier, Ava Glazik, Brook Samaan, Bella Braasch, Juliana Kolzow, Olivia Patano, Bella Pinelli, Maylin Wang, Gabriella Cunningham, Abriella McGowan-Parry, Jane Petkovich, Gabriella Belifore, Gianna Cikauskas, Becca Gall, Dana Keane, Lola Tirabasso, & Caitlin Vigliotti. The team is coached by Jenna Jensen & Tessa Farwell.

We congratulate the team on a tremendous season!



## MEMORANDUM

FROM: Ted Juske, Athletics and Activities Director

TO: District 301 Board of Education and Dr. Mongan, Superintendent

DATE: February 9, 2024

RE: Cheer State Recognition Memo

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This year our Cheerleading Team took 2nd place in the IHSA state competition held on February 3, 2024. We are pleased to recognize them for all their hard work and dedication.

Our Student- Athletes are: Gianna Balice, Julia Baxter, Ashli Bonds, Isabel Butts, Elliott Campbell, Melanie Chicoine, Jessica Chicoine, Olivia Cook, Corynn Genenz, Andrea Guzman, Sam Lin, Katelyn Meehan, Lexi O'Neill, Kate Rakow, Macey Schultz, Cameron Snow, Alison Stahl, and Victoria Tenaglio. The team is coached by Megan Marciniiec, Emily Haring, and Meredith Haring.

We congratulate the team on a tremendous season!

**Central Community Unit School District 301  
Board of Education Minutes**

Where: Central CUSD #301 District Office  
Date: January 16, 2024

Meeting: Regular  
Time: 6:00 p.m.

**Board Members Present**

|                    |                     |
|--------------------|---------------------|
| Junaid Afeef       | N                   |
| Marc Falk          | Y                   |
| Dornetria Hemphill | Y (Entered at 6:03) |
| Eric Nolan         | Y                   |
| Morgan Pappas      | Y                   |
| Fred Vogt          | Y                   |
| Jeff Gorman        | Y                   |

**Administrators Present**

|                    |   |
|--------------------|---|
| Esther Mongan      | Y |
| Matthew Haug       | Y |
| Daina Pflug        | Y |
| Christine Barr     | Y |
| Shayne Birkmeier   | Y |
| Stephen Buchs      | Y |
| Daniel Carpenter   | N |
| Graydon Engle      | N |
| Sarah Farrington   | N |
| Jesse Hawley       | N |
| Ted Juske          | Y |
| Kelsey Keith       | N |
| Theresa Kolkebeck  | Y |
| Kim Lewis          | N |
| Megan Minehart     | N |
| Matt Newquist      | Y |
| Sarah Nolan        | N |
| Alex Paszt         | N |
| Edgar Pereda       | N |
| Patrick Podgorski  | Y |
| Dan Polowy         | Y |
| Pam Porto          | Y |
| Mike Potsic        | Y |
| Curtis Price       | N |
| Tamara Proberts    | N |
| Matt Rodewald      | N |
| Melissa Rourke     | N |
| Vicki Shadel       | Y |
| Erica Snyder       | Y |
| Andrew Speiden     | Y |
| Laura Taubery      | N |
| Brian Tobin        | Y |
| Jessica VonSchnase | N |

Roll Call                      Roll was called at 6:01 p.m.

Present:            Falk, Nolan, Pappas, Vogt, Gorman  
Absent:            Afeef, Hemphill

Approve Agenda            Motion by Falk, second by Nolan, to approve the agenda as presented.

Voting yes:        Falk, Nolan, Pappas, Vogt, Gorman  
Voting no:        None  
Absent:            Afeef, Hemphill

|                                                                              |                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Consent Agenda                                                               | <p>Motion by Falk, second by Pappas, to approve the consent agenda as presented.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                                                                                                       |
| Approve Veterinary Affiliation Agreements                                    | <p>Motion by Hemphill, second by Falk, to approve the veterinary affiliation agreement renewals for Gilberts Animal Clinic and Kendall Road Equine Hospital.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                           |
| Approve Cheerleading Overnight Trip                                          | <p>Motion by Pappas, second by Nolan, to approve the cheerleading overnight trip to the cheerleading team's overnight trip to IHSA Sectionals in Knoxville, IL January 26 to 27, 2024.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p> |
| Approve the Resolution Authorizing the Sale of Real Property on Russell Road | <p>Motion by Pappas, second by Hemphill, to approve the resolution authorizing the sale of real property on Russell Road, as presented.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                                                |
| Approve the Resolution Authorizing the Sale of Real Property on Rohrsen Road | <p>Motion by Nolan, second by Pappas, to approve the resolution authorizing the sale of real property on Rohrsen Road, as presented.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                                                   |
| Executive Session                                                            | <p>Motion by Falk, second by Nolan, to adjourn open session and move into executive session at 6:35 p.m.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                                                                               |
| Open Session                                                                 | <p>Motion by Falk, second by Nolan, to adjourn executive session and return to open session at 6:58 p.m.</p> <p>Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman<br/> Voting no: None<br/> Absent: Afeef</p>                                                                               |

Approve December 14, 2023 Executive Session Minutes

Motion by Nolan, second by Hemphill, to approve the December 14, 2023 Executive Session Minutes.

Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman  
Voting no: None  
Absent: Afeef

Approve December 18, 2023 Executive Session Minutes

Motion by Nolan, second by Hemphill, to approve the December 18, 2023 Executive Session Minutes.

Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman  
Voting no: None  
Absent: Afeef

Action on Semi-Annual Review of Closed Minutes

Motion by Nolan, second by Falk, to find that the need for confidentiality still exists as to the closed minutes that were reviewed.

Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman  
Voting no: None  
Absent: Afeef

Adjourn

Motion by Nolan, second by Pappas, to adjourn at 7:07 p.m.

Voting yes: Falk, Hemphill, Nolan, Pappas, Vogt, Gorman  
Voting no: None  
Absent: Afeef

BOE Meeting

1. Roll Call

2. Pledge of Allegiance

3. Public Open Forum

3.A Recognition of Visitors – President Gorman and Superintendent Mongan welcomed attendees and those watching remotely.

3.B Public Comments – Public comments were shared regarding concerns about the number of mental health professionals employed by the District, disparities between races, spending funds on buildings instead of preparing students for careers, desire for people to ask questions and be skeptical of information, and concerns that property was purchased before knowing the outcome of the referendum.

4. Action Items

4.A Consent Agenda– Business Manager Pflug reviewed the revenues and expenditures. The District received \$77,969.08 for 11 home starts in December, but did not receive any transition fees. The bills payable reports for Central and Northern Kane are typical for January. We have received audit drafts for both Central 301 and Northern Kane and anticipate presenting the final audit report at the February Board meeting.

4.B Approve Veterinary Affiliation Agreements – Curriculum Director Buchs shared that we are seeking to renew agreements with Gilberts Animal Clinic and Kendall Road Equine Hospital to provide opportunities for our students in the Veterinary Assistant Program to complete their externship

hours beginning this semester.

- 4.C Approve Cheerleading Overnight Trip – Athletics and Activities Director Juske explained that the IHSA assigned our cheerleading team to compete in sectionals in Knoxville, IL on January 27, 2024, resulting in the request to travel the day before and allow them the best opportunity to perform well.
- 4.D Motion to Approve Resolution Authorizing the Sale of Real Property Located on Russell Road, as Presented – Superintendent Mongan explained that, upon approval by the Board, bid notices will be placed in the newspaper three consecutive weeks, with a bid opening on February 14, 2024. If a bid is accepted, it will come for approval at the February 20, 2024 Board meeting.
- 4.E Motion to Approve Resolution Authorizing the Sale of Real Property Located on Rohrsen Road, as Presented – Superintendent Mongan explained that this is the property that we originally anticipated using for a new high school building and that it will follow the same process described for the Russell Road property sale. The bids will both happen on the same day, but the bid openings will be at different times. We have established minimum bids and will have a 60-day due diligence for each property.
- 5. Information Items
  - 5.A New Property Environmental Due Diligence Report - Facilities Director Polowy explained that we worked with our attorney and civil engineering firm to complete due diligence for the new property on Route 47. So far they have completed the ALTA survey, wetland delineation process, a phase I environmental study and a limited phase II environmental study. There was a question about an old burn pile, but the sellers have already removed that. There are minimal flood plain areas and we will likely put retention ponds near those areas. Everything else has come back as anticipated and there are no concerns about building on the property.
  - 5.B Facilities Update - Facilities Director Polowy shared that the weather has impacted progress on the CHS addition, but they anticipate getting back on schedule once they get it under roof. They are working on bid docs for the Plato Road turn lane we are doing in partnership with Kane County. We will work on bids to get generator work started over spring break. Mr. Polowy expressed gratitude to his team for their hard work over the weekend to ensure facilities were able to open. We had some minor heat issues at PV that have been addressed and the mobile units have frozen sanitation lines, so we will have to moderate use of those bathroom facilities until they can thaw out.
  - 5.C. Athletics and Activities Update - Athletics and Activities Director Juske echoed Mr. Polowy's appreciation to the facilities staff for their work getting facilities ready for weekend athletic events. Winter sports are wrapping up soon and spring registration is underway. Additionally, we were able to sign a contract with Team Rehab so we should have a full-time trainer soon.
  - 5.D Bus Bid Update - Transportation Director Porto shared that bus bids are scheduled to go out later this month for 22 buses for the 24-25 and 25-26 school years. Bids will be brought to the Board for approval in February.
  - 5.E Review School Fees for 2024-2025 School Year - Superintendent Mongan shared that each year we review school fees, and at this time we do not recommend making a change to our fees.
  - 5.F Enrollment Report - The enrollment report is in the Board packet and there were no questions.
- 6. Freedom of Information Act

- 6.A     Ms. Welch - We received a request for multiple items relating to the 2016 referendum, past and current enrollment forecasts, and school capacity - We denied this request as it was voluminous. Ms. Welch was given the option to adjust the scope of the request or send a new one, but we have not yet received a response.
7.     Executive Session
- 7.A     Adjourn to Closed Session - The Board adjourned to closed session to hear information regarding exceptions 2(c)(11) and 2(c)(21).
8.     Open Session
- 7.A     Adjourn Closed Session to Return to Open Session
- 7.B     Action Items from Closed Session
- 7.B.1     Approval of December 14, 2023 Executive Session Minutes - The Board approved the Executive Session Minutes from the special meeting on December 14, 2023.
- 7.B.2     Approval of December 18, 2023 Executive Session Minutes - The Board approved the Executive Session Minutes from the December 18, 2023 Board meeting.
- 7.B.3     Action on Semi-Annual Review of Closed Minutes - The Board approved a motion to find that the need for confidentiality still exists as to the closed minutes that were reviewed.
9.     Adjourn

**Next Meeting – February 20, 2024**

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Jeff Gorman - Board President

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Marc Falk - Board Secretary

## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education

FROM: Daina Pflug, Business Manager

DATE: February 20, 2024

RE: Board Financial Report

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- The Revenue and Expenditure Summary Reports are included in your Board Packet. Revenues are currently at 44.21% compared to 41.89% a year ago. We received \$245,891.16 in federal FEMA reimbursement for COVID-19 related costs that offsets the \$729,004.12 we spent in previous years. Expenditures are at 48.96% as compared to 46.40% a year ago.
- The district received impact fees for January in the amount of \$94,529.94 for 12 home starts. No transition fees came in this month.
- The bills payable reports for both Central 301 and Northern Kane are typical for the month of February. Included this month are payments for property and technology equipment outside of the norm.

# Impact Fee Analysis

| Date              | City/Village                | Amount                           | Houses     | Transition Fees     | Fund               | YTD          | YTD |
|-------------------|-----------------------------|----------------------------------|------------|---------------------|--------------------|--------------|-----|
| <b>FY24</b>       |                             | (Capital Projects/Debt Svc fund) |            | (Ed fund)           |                    |              |     |
| 7/24/2023         | City of Elgin (June)        | 176,832.85                       | 23         | 10,815.00           | Debt Svc           |              |     |
| 8/4/2023          | City of Elgin (July)        | 180,868.94                       | 20         | 0.00                | Debt Svc           |              |     |
| 9/18/2023         | City of Elgin (Aug)         | 138,819.68                       | 15         | 0.00                | Debt Svc           |              |     |
| 10/10/2023        | City of Elgin (Sept)        | 77,817.32                        | 11         | 0.00                | Debt Svc/Cap Proj  |              |     |
| 11/10/2023        | City of Elgin (Oct)         | 123,632.15                       | 13         | 0.00                | Capital Projects   |              |     |
| 12/12/2023        | City of Elgin (Nov)         | 153,710.28                       | 16         | 0.00                | Capital Projects   |              |     |
| 1/10/2024         | City of Elgin (Dec)         | 77,969.08                        | 11         | 0.00                | Capital Projects   |              |     |
| 2/13/2024         | City of Elgin (Jan)         | 94,529.94                        | 12         | 0.00                | Capital Projects   | 1,024,180.24 | 121 |
| <b>Total FY24</b> |                             | <b>\$ 1,024,180.24</b>           | <b>121</b> | <b>\$ 10,815.00</b> |                    |              |     |
|                   | <i>Budget FY24-Cap Proj</i> | 486,350.00                       |            | 30,000.00           |                    |              |     |
|                   | <i>Budget FY24-Debt Svc</i> | 513,650.00                       |            |                     |                    |              |     |
| <b>FY23</b>       |                             | (Capital Projects/Debt Svc fund) |            | (Ed fund)           |                    |              |     |
| 7/11/2022         | City of Elgin (June)        | 155,657.58                       | 23         | 7,210.00            | Debt Svc           |              |     |
| 8/8/2022          | City of Elgin (July)        | 215,312.61                       | 25         | 0.00                | Debt Svc           |              |     |
| 9/12/2022         | City of Elgin (Aug)         | 102,314.19                       | 14         | 7,210.00            | Debt Svc           |              |     |
| 10/7/2022         | City of Elgin (Sept)        | 116,694.00                       | 15         | 0.00                | Debt Svc/Cap Proj  |              |     |
| 11/17/2022        | City of Elgin (Oct)         | 50,046.00                        | 9          | 0.00                | Capital Projects   |              |     |
| 12/20/2022        | City of Elgin (Nov)         | 49,555.31                        | 8          | 0.00                | Capital Projects   |              |     |
| 1/10/2023         | City of Elgin (Dec)         | 35,062.12                        | 5          | 0.00                | Capital Projects   |              |     |
| 2/10/2023         | City of Elgin (Jan)         | 68,098.46                        | 10         | 0.00                | Capital Projects   | 792,740.27   | 109 |
| 3/7/2023          | City of Elgin (Feb)         | 36,518.05                        | 6          | 0.00                | Capital Projects   |              |     |
| 4/7/2023          | City of Elgin (Mar)         | 42,443.76                        | 8          | 0.00                | Capital Projects   |              |     |
| 5/8/2023          | City of Elgin (Apr)         | 97,222.19                        | 13         | 0.00                | Capital Projects   |              |     |
| 6/12/2023         | City of Elgin (May)         | 134,362.45                       | 17         | 0.00                | Capital Projects   |              |     |
| <b>Total FY23</b> |                             | <b>\$ 1,103,286.72</b>           | <b>153</b> | <b>\$ 14,420.00</b> |                    |              |     |
|                   | <i>Budget FY23-Cap Proj</i> | 900,000.00                       |            | 55,000.00           |                    |              |     |
|                   | <i>Budget FY23-Debt Svc</i> | 515,800.00                       |            |                     |                    |              |     |
| <b>FY22</b>       |                             | (Capital Projects/Debt Svc fund) |            | (Ed fund)           |                    |              |     |
| 7/13/2021         | City of Elgin (June)        | 142,895.33                       | 22         | 29,425.04           | Debt Svc           |              |     |
| 8/16/2021         | City of Elgin (July)        | 72,627.88                        | 14         | 0.00                | Debt Svc           |              |     |
| 10/5/2021         | City of Elgin (Aug)         | 185,073.87                       | 32         | 0.00                | Debt Svc           |              |     |
| 11/2/2021         | City of Elgin (Sept)        | 56,813.62                        | 10         | 4,190.04            | Debt Svc           |              |     |
| 11/8/2021         | City of Elgin (Oct)         | 113,970.16                       | 16         | 0.00                | Debt Svc/Cap Proj  |              |     |
| 12/6/2021         | Kane County                 | 3,454.40                         | 2          | 0.00                | Land Cash/Cap Proj |              |     |
| 12/13/2021        | City of Elgin (Nov)         | 138,752.49                       | 22         | 2,095.02            | Capital Projects   |              |     |
| 1/10/2022         | City of Elgin (Dec)         | 121,286.29                       | 15         | 0.00                | Capital Projects   |              |     |
| 2/8/2022          | City of Elgin (Jan)         | 36,526.53                        | 5          | 9,305.02            | Capital Projects   | 871,400.57   | 138 |
| 3/7/2022          | City of Elgin (Feb)         | 106,896.38                       | 18         | 9,305.02            | Capital Projects   |              |     |
| 4/12/2022         | City of Elgin (Mar)         | 291,910.58                       | 37         | 0.00                | Capital Projects   |              |     |
| 5/11/2022         | City of Elgin (Apr)         | 271,003.52                       | 30         | 0.00                | Capital Projects   |              |     |
| 6/17/2022         | City of Elgin (May)         | 163,200.44                       | 19         | 0.00                | Capital Projects   |              |     |
| <b>Total FY22</b> |                             | <b>\$ 1,704,411.49</b>           | <b>242</b> | <b>\$ 54,320.14</b> |                    |              |     |
|                   | <i>Budget FY22-Cap Proj</i> | 478,000.00                       |            | 140,000.00          |                    |              |     |
|                   | <i>Budget FY22-Debt Svc</i> | 522,000.00                       |            |                     |                    |              |     |

| FD Description                    | January 2023-24<br>Beginning Balance | January 2023-24<br>Deposits | January 2023-24<br>Withdrawals | January 2023-24<br>Monthly Activity | Ending<br>Balance |
|-----------------------------------|--------------------------------------|-----------------------------|--------------------------------|-------------------------------------|-------------------|
| 10 IMPREST-DISTRICT               | 3,053.48                             |                             |                                |                                     | 3,053.48          |
| 10 IMPREST-CHS                    | 2,632.30                             | 12,158.00                   | 12,759.19                      | -601.19                             | 2,031.11          |
| 10 CASH IN BANK-EDUCATION         | 5,159,030.37                         | 3,883,186.73                | 3,862,247.99                   | 20,938.74                           | 5,179,969.11      |
| 10 CASH IN BANK - PAYROLL         | 1,736.53                             | 2,689,348.38                | 2,689,446.80                   | -98.42                              | 1,638.11          |
| 10 PAYFLEX ACCOUNT                | 5,006.65                             | 16,112.86                   | 16,469.11                      | -356.25                             | 4,650.40          |
| 10 PETTY CASH                     | 1,380.00                             |                             |                                |                                     | 1,380.00          |
| 10 INVESTMENT- BUSINESS NOW/SWEEP | 25,965,047.00                        | 106,232.07                  | 2,068,650.38                   | -1,962,418.31                       | 24,002,628.69     |
| 10 CHS ACTIVITY CASH              | 306,486.89                           | 2,577.00                    | 5,605.79                       | -3,028.79                           | 303,458.10        |
| 10 ELEM MS ACTIVITY CASH          | 35,326.20                            | 758.75                      | 62.62                          | 696.13                              | 36,022.33         |
| 10 INTERGOVERNMENTAL A/R NK       |                                      |                             |                                |                                     |                   |
| 10                                | 31,479,699.42                        | 6,710,373.79                | 8,655,241.88                   | -1,944,868.09                       | 29,534,831.33     |
|                                   | =====                                | =====                       | =====                          | =====                               | =====             |
| 20 IMPREST-DISTRICT               |                                      |                             |                                |                                     |                   |
| 20 CASH IN BANK-O&M               | 790,098.81                           | 1,003,482.77                | 1,126,232.90                   | -122,750.13                         | 667,348.68        |
| 20 CASH IN BANK - PAYROLL         | 989.41                               | 196,830.41                  | 196,326.05                     | 504.36                              | 1,493.77          |
| 20 INVESTMENT-BUSINESS NOW/SWEEP  | 5,859,939.00                         | 51,046.57                   | 1,000,000.00                   | -948,953.43                         | 4,910,985.57      |
| 20                                | 6,651,027.22                         | 1,251,359.75                | 2,322,558.95                   | -1,071,199.20                       | 5,579,828.02      |
|                                   | =====                                | =====                       | =====                          | =====                               | =====             |
| 30 CASH IN BANK-DEBT SERVICE      | 4,313.50                             |                             | 605.00                         | -605.00                             | 3,708.50          |
| 30 INVESTMENT-BUSINESS NOW/SWEEP  | 1,648,341.37                         | 6,743.94                    |                                | 6,743.94                            | 1,655,085.31      |
| 30                                | 1,652,654.87                         | 6,743.94                    | 605.00                         | 6,138.94                            | 1,658,793.81      |
|                                   | =====                                | =====                       | =====                          | =====                               | =====             |
| 40 IMPREST-DISTRICT               |                                      |                             |                                |                                     |                   |
| 40 CASH IN BANK-TRANSPORTATION    | 710,765.20                           | 781,113.51                  | 256,822.12                     | 524,291.39                          | 1,235,056.59      |
| 40 CASH IN BANK - PAYROLL         | 1,188.17                             | 194,154.55                  | 194,135.58                     | 18.97                               | 1,207.14          |
| 40 INVESTMENT-BUSINESS NOW/SWEEP  | 5,942,617.98                         | 24,313.32                   | 100,000.00                     | -75,686.68                          | 5,866,931.30      |
| 40                                | 6,654,571.35                         | 999,581.38                  | 550,957.70                     | 448,623.68                          | 7,103,195.03      |
|                                   | =====                                | =====                       | =====                          | =====                               | =====             |
| 50 CASH IN BANK-IMRF              | 161,186.26                           | 316,373.86                  | 268,779.74                     | 47,594.12                           | 208,780.38        |
| 50 CASH IN BANK-PAYROLL           |                                      | 115,456.05                  | 115,456.05                     |                                     |                   |
| 50 INVESTMENT-BUSINESS NOW/SWEEP  | 2,834,474.06                         | 38,668.31                   | 200,000.00                     | -161,331.69                         | 2,673,142.37      |
| 50 INTERGOVERNMENTAL A/R NK       |                                      |                             |                                |                                     |                   |
| 50                                | 2,995,660.32                         | 470,498.22                  | 584,235.79                     | -113,737.57                         | 2,881,922.75      |
|                                   | =====                                | =====                       | =====                          | =====                               | =====             |
| 60 CASH IN BANK-CAPITAL PROJECT   | 475,564.96                           | 77,969.08                   |                                | 77,969.08                           | 553,534.04        |
| 60 INVESTMENTS-BUSINESS NOW/SWEEP | 4,576,949.72                         | 18,725.89                   |                                | 18,725.89                           | 4,595,675.61      |
| 60                                | 5,052,514.68                         | 96,694.97                   |                                | 96,694.97                           | 5,149,209.65      |
|                                   | =====                                | =====                       |                                | =====                               | =====             |
| 70 CASH IN BANK-WORKING CASH      | 483.44                               |                             |                                |                                     | 483.44            |
| 70 INVESTMENT-BUSINESS NOW/SWEEP  | 2,887,024.10                         | 11,811.82                   |                                | 11,811.82                           | 2,898,835.92      |
| 70                                | 2,887,507.54                         | 11,811.82                   |                                | 11,811.82                           | 2,899,319.36      |
|                                   | =====                                | =====                       |                                | =====                               | =====             |
| 80 CASH IN BANK-TORT              | 81,200.32                            |                             |                                |                                     | 81,200.32         |
| 80 INVESTMENT- BUSINESS NOW/SWEEP | 855,025.17                           | 3,498.20                    |                                | 3,498.20                            | 858,523.37        |
| 80                                | 936,225.49                           | 3,498.20                    |                                | 3,498.20                            | 939,723.69        |
|                                   | =====                                | =====                       |                                | =====                               | =====             |
| Grand Asset Totals                | 58,309,860.89                        | 9,550,562.07                | 12,113,599.32                  | -2,563,037.25                       | 55,746,823.64     |

Number of Accounts: 30

\*\*\*\*\* End of report \*\*\*\*\*

**Central Community Unit School Dist. 301**  
**Revenue Summary Report**  
**January 2024**

|                                        | 2023-24<br>Original Budget | % of<br>Fund   | January<br>MTD      | 2023-24<br>FYTD      | Remaining Budget     | FYTD<br>Percent |
|----------------------------------------|----------------------------|----------------|---------------------|----------------------|----------------------|-----------------|
| <b><u>10-Education Fund</u></b>        |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 44,744,579.00              | 59.71%         | 242,271.59          | 22,029,011.02        | 22,715,567.98        | 49.23%          |
| Total State Revenue                    | 25,795,166.00              | 34.42%         | 1,264,730.11        | 7,282,088.76         | 18,513,077.24        | 28.23%          |
| Total Federal Revenue                  | 4,394,851.00               | 5.86%          | 381,327.83          | 2,023,798.72         | 2,371,052.28         | 46.05%          |
| <b>Total Education Fund</b>            | <b>74,934,596.00</b>       | <b>100.00%</b> | <b>1,888,329.53</b> | <b>31,334,898.50</b> | <b>43,599,697.50</b> | <b>41.82%</b>   |
| <b><u>20-O&amp;M Fund</u></b>          |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 7,150,590.00               | 63.89%         | 53,771.57           | 3,708,810.53         | 3,441,779.47         | 51.87%          |
| Total State Revenue                    | 4,042,208.00               | 36.11%         | -                   | -                    | 4,042,208.00         | 0.00%           |
| Total Federal Revenue                  | -                          | 0.00%          | -                   | 245,891.16           | (245,891.16)         | 0.00%           |
| <b>Total O&amp;M Fund</b>              | <b>11,192,798.00</b>       | <b>100.00%</b> | <b>53,771.57</b>    | <b>3,954,701.69</b>  | <b>7,238,096.31</b>  | <b>35.33%</b>   |
| <b><u>30-Debt Service Fund</u></b>     |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 9,393,341.00               | 100.00%        | 6,743.94            | 5,148,947.25         | 4,244,393.75         | 54.81%          |
| <b>Total Debt Service Fund</b>         | <b>9,393,341.00</b>        | <b>100.00%</b> | <b>6,743.94</b>     | <b>5,148,947.25</b>  | <b>4,244,393.75</b>  | <b>54.81%</b>   |
| <b><u>40-Transportation Fund</u></b>   |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 2,978,519.00               | 51.36%         | 24,363.32           | 1,596,512.70         | 1,382,006.30         | 53.60%          |
| Total State Revenue                    | 2,820,265.00               | 48.64%         | 680,475.69          | 2,085,392.75         | 734,872.25           | 73.94%          |
| Total Federal Revenue                  | -                          | 0.00%          | -                   | 6,208.00             | (6,208.00)           | 0.00%           |
| <b>Total Transportation Fund</b>       | <b>5,798,784.00</b>        | <b>100.00%</b> | <b>704,839.01</b>   | <b>3,688,113.45</b>  | <b>2,110,670.55</b>  | <b>63.60%</b>   |
| <b><u>50-IMRF/SS Fund</u></b>          |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 1,984,100.00               | 100.00%        | 38,668.31           | 1,157,983.65         | 826,116.35           | 58.36%          |
| <b>Total IMRF/SS Fund</b>              | <b>1,984,100.00</b>        | <b>100.00%</b> | <b>38,668.31</b>    | <b>1,157,983.65</b>  | <b>826,116.35</b>    | <b>58.36%</b>   |
| <b><u>60-Capital Projects Fund</u></b> |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 555,350.00                 | 100.00%        | 96,694.97           | 528,054.05           | 27,295.95            | 95.08%          |
| <b>Total Capital Projects Fund</b>     | <b>555,350.00</b>          | <b>100.00%</b> | <b>96,694.97</b>    | <b>528,054.05</b>    | <b>27,295.95</b>     | <b>95.08%</b>   |
| <b><u>70-Working Cash Fund</u></b>     |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 146,810.00                 | 100.00%        | 11,811.82           | 130,309.37           | 16,500.63            | 88.76%          |
| <b>Total Working Cash Fund</b>         | <b>146,810.00</b>          | <b>100.00%</b> | <b>11,811.82</b>    | <b>130,309.37</b>    | <b>16,500.63</b>     | <b>88.76%</b>   |
| <b><u>80-Tort Fund</u></b>             |                            |                |                     |                      |                      |                 |
| Total Local Revenue                    | 999,374.00                 | 100.00%        | 3,498.20            | 483,935.18           | 515,438.82           | 48.42%          |
| <b>Total Tort Fund</b>                 | <b>999,374.00</b>          | <b>100.00%</b> | <b>3,498.20</b>     | <b>483,935.18</b>    | <b>515,438.82</b>    | <b>48.42%</b>   |
| <b>Revenue-All Funds</b>               |                            |                |                     |                      |                      |                 |
| 1000 Total Local Revenue               | 67,952,663.00              | 64.71%         | 477,823.72          | 34,783,563.75        | 33,169,099.25        | 51.19%          |
| 3000 Total State Revenue               | 32,657,639.00              | 31.10%         | 1,945,205.80        | 9,367,481.51         | 23,290,157.49        | 28.68%          |
| 4000 Total Federal Revenue             | 4,394,851.00               | 4.19%          | 381,327.83          | 2,275,897.88         | 2,118,953.12         | 51.79%          |
| <b>Total Revenue-All Funds</b>         | <b>105,005,153.00</b>      | <b>100.00%</b> | <b>2,804,357.35</b> | <b>46,426,943.14</b> | <b>58,578,209.86</b> | <b>44.21%</b>   |

**Central Community Unit School Dist. 301**  
**Revenue Detail Report**  
**January 2024**

| Account Number               | Description                       | 2023-24<br>Original Budget | January<br>MTD         | 2023-24<br>FYTD         | Remaining Budget        | FYTD<br>Percent |
|------------------------------|-----------------------------------|----------------------------|------------------------|-------------------------|-------------------------|-----------------|
| 10R000 1110 0000             | TAXES                             | 33,632,222.00              | \$ -                   | \$ 16,210,273.43        | \$ 17,421,948.57        | 48.20%          |
| 10R000 1140 0000             | SPECIAL ED TAXES                  | 6,924,957.00               | \$ -                   | \$ 3,402,161.39         | \$ 3,522,795.61         | 49.13%          |
| 10R001 1510 0000             | INTEREST                          | 456,000.00                 | \$ 106,232.07          | \$ 815,541.64           | \$ (359,541.64)         | 178.85%         |
| 10R002 1611 0000             | LUNCH, STUDENTS                   | 1,119,000.00               | \$ 77,069.69           | \$ 708,680.71           | \$ 410,319.29           | 63.33%          |
| 10R002 1620 0000             | LUNCH, ADULTS                     | 2,500.00                   | \$ -                   | \$ -                    | \$ 2,500.00             | 0.00%           |
| 10R000 1711 0000             | ATHLETIC ADMISSION                | 55,000.00                  | \$ 3,746.00            | \$ 33,583.00            | \$ 21,417.00            | 61.06%          |
| 10R000 1720 0000             | ATHLETIC PART FEE                 | 146,000.00                 | \$ 18,975.00           | \$ 122,125.00           | \$ 23,875.00            | 83.65%          |
| 10R002 1720 0000             | OTHER FEES                        | 297,800.00                 | \$ 5,996.10            | \$ 147,620.58           | \$ 150,179.42           | 49.57%          |
| 10R000 1799 0000             | ACTIVITY ACCOUNTS REVENUE         | 545,000.00                 | \$ 3,335.75            | \$ 220,847.68           | \$ 324,152.32           | 40.52%          |
| 10R000 1811 0000             | TEXTBOOK INCOME                   | 900,000.00                 | \$ 22,308.70           | \$ 235,541.89           | \$ 664,458.11           | 26.17%          |
| 10R000 1830 0000             | TECHNOLOGY FEES                   | 350,000.00                 | \$ 4,226.28            | \$ 63,021.68            | \$ 286,978.32           | 18.01%          |
| 10R000 1930 0000             | TRANSITION FEES                   | 30,000.00                  | \$ -                   | \$ 10,815.00            | \$ 19,185.00            | 36.05%          |
| 10R000 1950 0000             | REFUND OF PRIOR YEAR EXPEND       | 100,000.00                 | \$ -                   | \$ 32,914.70            | \$ 67,085.30            | 32.91%          |
| 10R000 1970 0000             | DRIVERS ED B-T-W                  | 66,100.00                  | \$ 280.00              | \$ 12,441.60            | \$ 53,658.40            | 18.82%          |
| 10R002 1991 0000             | CAREER PATHWAYS                   | 70,000.00                  | \$ -                   | \$ -                    | \$ 70,000.00            | 0.00%           |
| 10R000 1999 0000             | OTHER LOCAL REVENUES              | 50,000.00                  | \$ 102.00              | \$ 13,442.72            | \$ 36,557.28            | 26.89%          |
| <b>Total Local Revenue</b>   |                                   | <b>44,744,579.00</b>       | <b>\$ 242,271.59</b>   | <b>\$ 22,029,011.02</b> | <b>\$ 22,715,567.98</b> | <b>49.23%</b>   |
| 10R000 3001 0000             | EVIDENCE-BASE FUNDING             | 8,066,540.00               | \$ 1,096,250.00        | \$ 6,577,500.00         | \$ 1,489,040.00         | 81.54%          |
| 10R001 3001 0000             | EVIDENCE-BASE FUNDING-MV COOP     | 250,000.00                 | \$ -                   | \$ 41,241.71            | \$ 208,758.29           | 16.50%          |
| 10R002 3001 0000             | EVIDENCE BASED FUNDING-ALOP       | 95,000.00                  | \$ 6,682.46            | \$ 33,412.30            | \$ 61,587.70            | 0.00%           |
| 10R000 3100 0000             | SPECIAL ED - PRIVATE FACILITY     | 600,000.00                 | \$ 161,525.57          | \$ 504,161.37           | \$ 95,838.63            | 84.03%          |
| 10R000 3120 0000             | SPECIAL ED - ORPHANAGE            | 59,730.00                  | \$ -                   | \$ 40,745.73            | \$ 18,984.27            | 68.22%          |
| 10R000 3220 0000             | CAREER & TECHNICAL EDUCATION      | 42,927.00                  | \$ -                   | \$ 58,374.16            | \$ (15,447.16)          | 135.98%         |
| 10R000 3235 0000             | CTE AGRICULTURE EDUCATION         | 1,970.00                   | \$ -                   | \$ 2,927.00             | \$ (957.00)             | 148.58%         |
| 10R002 3235 0000             | CTE FFA 3 CIRCLES GRANT           | 27,745.00                  | \$ -                   | \$ -                    | \$ 27,745.00            | 0.00%           |
| 10R000 3360 0000             | STATE FREE LUNCH & BREAKFAST      | 1,000.00                   | \$ 272.08              | \$ 2,865.18             | \$ (1,865.18)           | 286.52%         |
| 10R000 3370 0000             | DRIVER ED                         | 45,500.00                  | \$ -                   | \$ 16,853.76            | \$ 28,646.24            | 37.04%          |
| 10R000 3998 0000             | TRS-ON BEHALF PAYMENTS            | 16,500,000.00              | \$ -                   | \$ -                    | \$ 16,500,000.00        | 0.00%           |
| 10R000 3999 0000             | OTHER STATE REVENUE               | 100,747.00                 | \$ -                   | \$ -                    | \$ 100,747.00           | 0.00%           |
| 10R001 3999 0000             | LIBRARY GRANT                     | 4,007.00                   | \$ -                   | \$ 4,007.55             | \$ (0.55)               | 100.01%         |
| <b>Total State Revenue</b>   |                                   | <b>25,795,166.00</b>       | <b>\$ 1,264,730.11</b> | <b>\$ 7,282,088.76</b>  | <b>\$ 18,513,077.24</b> | <b>28.23%</b>   |
| 10R000 4210 0000             | NAT'L SCHOOL LUNCH PROGRAM        | 610,000.00                 | \$ 163,550.66          | \$ 322,765.55           | \$ 287,234.45           | 0.00%           |
| 10R000 4300 0000             | TITLE I LOW INCOME                | 234,068.00                 | \$ -                   | \$ 48,428.00            | \$ 185,640.00           | 20.69%          |
| 10R000 4400 0000             | TITLE IV-A SSAE GRANT             | 14,869.00                  | \$ -                   | \$ 13,635.00            | \$ 1,234.00             | 91.70%          |
| 10R000 4600 0000             | IDEA PRESCHOOL                    | 10,455.00                  | \$ 1,095.00            | \$ 6,833.00             | \$ 3,622.00             | 65.36%          |
| 10R000 4620 0000             | IDEA FLOW THROUGH                 | 989,157.00                 | \$ 196,401.00          | \$ 643,029.00           | \$ 346,128.00           | 65.01%          |
| 10R000 4625 0000             | IDEA FLOW THROUGH ROOM & BOARD    | 400,000.00                 | \$ -                   | \$ 179,991.07           | \$ 220,008.93           | 45.00%          |
| 10R000 4745 0000             | CARL PERKINS                      | 20,950.00                  | \$ -                   | \$ 28,216.77            | \$ (7,266.77)           | 134.69%         |
| 10R000 4905 0000             | TITLE III IEP GRANT               | 12,612.00                  | \$ -                   | \$ 566.00               | \$ 12,046.00            | 4.49%           |
| 10R000 4909 0000             | TITLE III ELL-TBE/TPI LIPLEPS     | 42,941.00                  | \$ 13,250.00           | \$ 41,810.00            | \$ 1,131.00             | 97.37%          |
| 10R000 4932 0000             | TITLE II-TEACHER QUALITY          | 60,871.00                  | \$ -                   | \$ 1,322.00             | \$ 59,549.00            | 2.17%           |
| 10R000 4991 0000             | MEDICAID MATCHING-ADMIN OUTREACH  | 100,000.00                 | \$ -                   | \$ 28,380.28            | \$ 71,619.72            | 28.38%          |
| 10R000 4992 0000             | MEDICAID MATCHING-FEE FOR SVC     | 290,000.00                 | \$ 7,031.17            | \$ 28,112.05            | \$ 261,887.95           | 9.69%           |
| 10R001 4998 0000             | ESSER DIGITAL EQUITY GRANT        | 1,584,000.00               | \$ -                   | \$ 558,000.00           | \$ 1,026,000.00         | 35.23%          |
| 10R003 4998 0000             | ESSER III GRANT (ARP)             | 23,128.00                  | \$ -                   | \$ 120,768.00           | \$ (97,640.00)          | 522.17%         |
| 10R004 4998 0000             | ARP IDEA FLOW-THROUGH             | -                          | \$ -                   | \$ 139.00               | \$ (139.00)             | 0.00%           |
| 10R005 4998 0000             | ARP IDEA PRESCHOOL                | 1,800.00                   | \$ -                   | \$ 1,803.00             | \$ (3.00)               | 0.00%           |
| <b>Total Federal Revenue</b> |                                   | <b>4,394,851.00</b>        | <b>\$ 381,327.83</b>   | <b>\$ 2,023,798.72</b>  | <b>\$ 2,371,052.28</b>  | <b>46.05%</b>   |
| <b>Total Education Fund</b>  |                                   | <b>74,934,596.00</b>       | <b>\$ 1,888,329.53</b> | <b>\$ 31,334,898.50</b> | <b>\$ 43,599,697.50</b> | <b>41.82%</b>   |
| 20R000 1111 0000             | TAXES                             | 6,586,895.00               | \$ -                   | \$ 3,257,039.78         | \$ 3,329,855.22         | 49.45%          |
| 20R000 1230 0000             | CORP PERSONAL PROPERTY TAX        | 254,995.00                 | \$ 20,474.91           | \$ 101,366.78           | \$ 153,628.22           | 39.75%          |
| 20R001 1510 0000             | INTEREST                          | 190,700.00                 | \$ 30,571.66           | \$ 289,642.70           | \$ (98,942.70)          | 151.88%         |
| 20R001 1720 0000             | PARKING FEES                      | 32,000.00                  | \$ 150.00              | \$ 30,600.00            | \$ 1,400.00             | 95.63%          |
| 20R000 1910 0000             | RENTALS                           | 48,000.00                  | \$ 2,575.00            | \$ 28,711.50            | \$ 19,288.50            | 59.82%          |
| 20R000 1950 0000             | REFUND OF PRIOR YEAR EXPENDITURES | 3,000.00                   | \$ -                   | \$ 782.57               | \$ 2,217.43             | 26.09%          |
| 20R000 1999 0000             | OTHER REVENUE                     | 35,000.00                  | \$ -                   | \$ 667.20               | \$ 34,332.80            | 1.91%           |
| <b>Total Local Revenue</b>   |                                   | <b>7,150,590.00</b>        | <b>\$ 53,771.57</b>    | <b>\$ 3,708,810.53</b>  | <b>\$ 3,441,779.47</b>  | <b>51.87%</b>   |
| 20R000 3001 0000             | EVIDENCE-BASE FUNDING             | 3,992,208.00               | \$ -                   | \$ -                    | \$ 3,992,208.00         | 0.00%           |
| 20R000 3925 0000             | SCHOOL MAINTENANCE GRANT          | 50,000.00                  | \$ -                   | \$ -                    | \$ 50,000.00            | 0.00%           |
| <b>Total State Revenue</b>   |                                   | <b>4,042,208.00</b>        | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ 4,042,208.00</b>  | <b>0.00%</b>    |
| 20R000 4999 0000             | OTHER REVENUE                     | -                          | \$ -                   | \$ 245,891.16           | \$ (245,891.16)         | 0.00%           |
| <b>Total Federal Revenue</b> |                                   | <b>-</b>                   | <b>\$ -</b>            | <b>\$ 245,891.16</b>    | <b>\$ (245,891.16)</b>  | <b>0.00%</b>    |
| <b>Total O&amp;M Fund</b>    |                                   | <b>11,192,798.00</b>       | <b>\$ 53,771.57</b>    | <b>\$ 3,954,701.69</b>  | <b>\$ 7,238,096.31</b>  | <b>35.33%</b>   |

**Central Community Unit School Dist. 301**  
**Revenue Detail Report**  
**January 2024**

| Account Number                     | Description                    | 2023-24<br>Original Budget | January<br>MTD         | 2023-24<br>FYTD         | Remaining Budget        | FYTD<br>Percent |
|------------------------------------|--------------------------------|----------------------------|------------------------|-------------------------|-------------------------|-----------------|
| 30R000 1112 0000                   | TAXES                          | 8,814,821.00               | \$ -                   | \$ 4,451,214.15         | \$ 4,363,606.85         | 50.50%          |
| 30R001 1510 0000                   | INTEREST                       | 64,870.00                  | \$ 6,743.94            | \$ 184,083.10           | \$ (119,213.10)         | 283.77%         |
| 30R000 1930 0000                   | IMPACT FEES                    | 513,650.00                 | \$ -                   | \$ 513,650.00           | \$ -                    | 100.00%         |
| <b>Total Local Revenue</b>         |                                | <b>9,393,341.00</b>        | <b>\$ 6,743.94</b>     | <b>\$ 5,148,947.25</b>  | <b>\$ 4,244,393.75</b>  | <b>54.81%</b>   |
| <b>Total Debt Service Fund</b>     |                                | <b>9,393,341.00</b>        | <b>\$ 6,743.94</b>     | <b>\$ 5,148,947.25</b>  | <b>\$ 4,244,393.75</b>  | <b>54.81%</b>   |
| 40R000 1113 0000                   | TAXES                          | 2,848,619.00               | \$ -                   | \$ 1,400,888.23         | \$ 1,447,730.77         | 49.18%          |
| 40R000 1415 0000                   | FIELD TRIP FEES                | 600.00                     | \$ -                   | \$ 257.00               | \$ 343.00               | 42.83%          |
| 40R001 1510 0000                   | INTEREST                       | 107,300.00                 | \$ 24,313.32           | \$ 182,767.50           | \$ (75,467.50)          | 170.33%         |
| 40R000 1950 0000                   | PRIOR YEAR REFUND              | 17,000.00                  | \$ -                   | \$ 2,475.82             | \$ 14,524.18            | 14.56%          |
| 40R000 1999 0000                   | OTHER REVENUE                  | 5,000.00                   | \$ 50.00               | \$ 10,124.15            | \$ (5,124.15)           | 202.48%         |
| <b>Total Local Revenue</b>         |                                | <b>2,978,519.00</b>        | <b>\$ 24,363.32</b>    | <b>\$ 1,596,512.70</b>  | <b>\$ 1,382,006.30</b>  | <b>53.60%</b>   |
| 40R000 3500 0000                   | STATE AID, REGULAR             | 1,591,844.00               | \$ 431,270.43          | \$ 1,240,624.73         | \$ 351,219.27           | 77.94%          |
| 40R000 3510 0000                   | STATE AID, SPECIAL ED          | 1,228,421.00               | \$ 249,205.26          | \$ 844,768.02           | \$ 383,652.98           | 68.77%          |
| <b>Total State Revenue</b>         |                                | <b>2,820,265.00</b>        | <b>\$ 680,475.69</b>   | <b>\$ 2,085,392.75</b>  | <b>\$ 734,872.25</b>    | <b>73.94%</b>   |
| 40R003 4998 0000                   | ESSER III GRANT (ARP)          | -                          | \$ -                   | \$ 6,208.00             | \$ (6,208.00)           | 0.00%           |
| <b>Total Federal Revenue</b>       |                                | <b>-</b>                   | <b>\$ -</b>            | <b>\$ 6,208.00</b>      | <b>\$ (6,208.00)</b>    | <b>0.00%</b>    |
| <b>Total Transportation Fund</b>   |                                | <b>5,798,784.00</b>        | <b>\$ 704,839.01</b>   | <b>\$ 3,688,113.45</b>  | <b>\$ 2,110,670.55</b>  | <b>63.60%</b>   |
| 50R000 1114 0000                   | IMRF TAXES                     | 918,375.00                 | \$ -                   | \$ 462,781.06           | \$ 455,593.94           | 50.39%          |
| 50R000 1151 0000                   | SOC SEC/MEDICARE TAXES         | 945,375.00                 | \$ -                   | \$ 462,781.06           | \$ 482,593.94           | 48.95%          |
| 50R000 1230 0000                   | CORP PERSONAL PROPERTY TAX     | 70,000.00                  | \$ 20,474.91           | \$ 101,366.76           | \$ (31,366.76)          | 144.81%         |
| 50R001 1510 0000                   | INTEREST                       | 50,350.00                  | \$ 18,193.40           | \$ 131,054.77           | \$ (80,704.77)          | 260.29%         |
| <b>Total Local Revenue</b>         |                                | <b>1,984,100.00</b>        | <b>\$ 38,668.31</b>    | <b>\$ 1,157,983.65</b>  | <b>\$ 826,116.35</b>    | <b>58.36%</b>   |
| <b>Total IMRF/SS Fund</b>          |                                | <b>1,984,100.00</b>        | <b>\$ 38,668.31</b>    | <b>\$ 1,157,983.65</b>  | <b>\$ 826,116.35</b>    | <b>58.36%</b>   |
| 60R001 1510 0000                   | INTEREST                       | 69,000.00                  | \$ 18,725.89           | \$ 112,053.75           | \$ (43,053.75)          | 162.40%         |
| 60R000 1930 0000                   | IMPACT FEES                    | 486,350.00                 | \$ 77,969.08           | \$ 416,000.30           | \$ 70,349.70            | 85.54%          |
| <b>Total Local Revenue</b>         |                                | <b>555,350.00</b>          | <b>\$ 96,694.97</b>    | <b>\$ 528,054.05</b>    | <b>\$ 27,295.95</b>     | <b>95.08%</b>   |
| <b>Total Capital Projects Fund</b> |                                | <b>555,350.00</b>          | <b>\$ 96,694.97</b>    | <b>\$ 528,054.05</b>    | <b>\$ 27,295.95</b>     | <b>95.08%</b>   |
| 70R000 1115 0000                   | TAXES                          | 94,790.00                  | \$ -                   | \$ 46,531.41            | \$ 48,258.59            | 49.09%          |
| 70R001 1510 0000                   | INTEREST                       | 52,020.00                  | \$ 11,811.82           | \$ 83,777.96            | \$ (31,757.96)          | 161.05%         |
| <b>Total Local Revenue</b>         |                                | <b>146,810.00</b>          | <b>\$ 11,811.82</b>    | <b>\$ 130,309.37</b>    | <b>\$ 16,500.63</b>     | <b>88.76%</b>   |
| <b>Total Working Cash Fund</b>     |                                | <b>146,810.00</b>          | <b>\$ 11,811.82</b>    | <b>\$ 130,309.37</b>    | <b>\$ 16,500.63</b>     | <b>88.76%</b>   |
| 80R000 1120 0000                   | TAXES                          | 945,374.00                 | \$ -                   | \$ 462,781.06           | \$ 482,592.94           | 48.95%          |
| 80R001 1510 0000                   | INTEREST                       | 14,000.00                  | \$ 3,498.20            | \$ 21,154.12            | \$ (7,154.12)           | 151.10%         |
| 80R000 1999 0000                   | REFUND PRIOR YEAR EXPENDITURES | 40,000.00                  | \$ -                   | \$ -                    | \$ 40,000.00            | 0.00%           |
| <b>Total Local Revenue</b>         |                                | <b>999,374.00</b>          | <b>\$ 3,498.20</b>     | <b>\$ 483,935.18</b>    | <b>\$ 515,438.82</b>    | <b>48.42%</b>   |
| <b>Total Tort Fund</b>             |                                | <b>999,374.00</b>          | <b>\$ 3,498.20</b>     | <b>\$ 483,935.18</b>    | <b>\$ 515,438.82</b>    | <b>48.42%</b>   |
| <b>Revenue-All Funds</b>           |                                |                            |                        |                         |                         |                 |
| 1000                               | Total Local Revenue            | 67,952,663.00              | \$ 477,823.72          | \$ 34,783,563.75        | \$ 33,169,099.25        | 51.19%          |
| 3000                               | Total State Revenue            | 32,657,639.00              | \$ 1,945,205.80        | \$ 9,367,481.51         | \$ 23,290,157.49        | 28.68%          |
| 4000                               | Total Federal Revenue          | 4,394,851.00               | \$ 381,327.83          | \$ 2,275,897.88         | \$ 2,118,953.12         | 51.79%          |
| <b>Total Revenue-All Funds</b>     |                                | <b>105,005,153.00</b>      | <b>\$ 2,804,357.35</b> | <b>\$ 46,426,943.14</b> | <b>\$ 58,578,209.86</b> | <b>44.21%</b>   |

**Central Community Unit School Dist. 301**  
**Expenditure Summary by Fund Report**  
**January 2024**

|                                            | 2023-24<br>Original Budget | % of<br>Fund   | January<br>MTD         | 2023-24<br>FYTD         | Encumbered<br>Amount   | Budget<br>Remaining  | FYTD<br>Percent |
|--------------------------------------------|----------------------------|----------------|------------------------|-------------------------|------------------------|----------------------|-----------------|
| <b>10-Education</b>                        |                            |                |                        |                         |                        |                      |                 |
| 1000 Salaries                              | 33,570,709.00              | 44.91%         | 2,663,611.19           | 18,947,906.02           | -                      | 14,622,802.98        | 56.44%          |
| 2000 Benefits                              | 10,068,735.00              | 13.47%         | 804,544.35             | 5,947,340.63            | 17,550.00              | 4,103,844.37         | 59.24%          |
| 3000 Purchased Services                    | 3,630,687.00               | 4.86%          | 82,417.96              | 1,274,536.56            | 236,511.69             | 2,119,638.75         | 41.62%          |
| 4000 Supplies                              | 3,240,491.00               | 4.33%          | 91,073.85              | 1,130,372.86            | 993,574.35             | 1,116,543.79         | 65.54%          |
| 5000 Capital Outlay                        | 1,282,500.00               | 1.72%          | -                      | 774,960.40              | 520,367.00             | (12,827.40)          | 101.00%         |
| 6000 Other/Dues/Fees                       | 21,883,284.00              | 29.27%         | 185,528.38             | 1,499,292.42            | 136,232.45             | 20,247,759.13        | 7.47%           |
| 7000 Non-Capital Equipment                 | 1,081,906.00               | 1.45%          | 8,588.25               | 70,830.01               | 697,013.20             | 314,062.79           | 70.97%          |
| <b>Total Education Fund</b>                | <b>74,758,312.00</b>       | <b>100.00%</b> | <b>\$ 3,835,763.98</b> | <b>\$ 29,645,238.90</b> | <b>\$ 2,601,248.69</b> | <b>42,511,824.41</b> | <b>43.13%</b>   |
| <b>20-O&amp;M</b>                          |                            |                |                        |                         |                        |                      |                 |
| 1000 Salaries                              | 2,331,955.00               | 13.25%         | 195,928.54             | 1,279,918.32            | -                      | 1,052,036.68         | 54.89%          |
| 2000 Benefits                              | 661,315.00                 | 3.76%          | 52,245.93              | 378,715.75              | -                      | 282,599.25           | 57.27%          |
| 3000 Purchased Services                    | 1,322,300.00               | 7.51%          | 68,381.06              | 690,845.42              | 71,122.66              | 560,331.92           | 57.62%          |
| 4000 Supplies                              | 1,469,000.00               | 8.34%          | 55,557.32              | 1,031,190.38            | 131,618.63             | 306,190.99           | 79.16%          |
| 5000 Capital Outlay                        | 11,665,000.00              | 66.27%         | 737,575.91             | 3,814,556.59            | 696,337.35             | 7,154,106.06         | 38.67%          |
| 6000 Other/Dues/Fees                       | 53,800.00                  | 0.31%          | 887.96                 | 3,303.24                | 45.00                  | 50,451.76            | 6.22%           |
| 7000 Non-Capital Equipment                 | 100,000.00                 | 0.57%          | 12,038.63              | 134,656.45              | 1,903.01               | (36,559.46)          | 136.56%         |
| <b>Total O&amp;M</b>                       | <b>17,603,370.00</b>       | <b>100.00%</b> | <b>\$ 1,122,615.35</b> | <b>\$ 7,333,186.15</b>  | <b>\$ 901,026.65</b>   | <b>9,369,157.20</b>  | <b>46.78%</b>   |
| <b>30-Debt Service</b>                     |                            |                |                        |                         |                        |                      |                 |
| 3000 Purchased Services                    | 3,400.00                   | 0.04%          | 605.00                 | 605.00                  | -                      | 2,795.00             | 17.79%          |
| 6000 Other/Bonds                           | 9,233,076.00               | 99.96%         | -                      | 8,802,600.00            | -                      | 430,476.00           | 95.34%          |
| <b>Total Debt Service</b>                  | <b>9,236,476.00</b>        | <b>100.00%</b> | <b>\$ 605.00</b>       | <b>\$ 8,803,205.00</b>  | <b>\$ -</b>            | <b>433,271.00</b>    | <b>95.31%</b>   |
| <b>40-Transportation</b>                   |                            |                |                        |                         |                        |                      |                 |
| 1000 Salaries                              | 2,461,740.00               | 44.30%         | 194,135.58             | 1,387,167.19            | -                      | 1,074,572.81         | 56.35%          |
| 2000 Benefits                              | 148,305.00                 | 2.67%          | 15,804.72              | 112,783.24              | -                      | 35,521.76            | 76.05%          |
| 3000 Purchased Services                    | 2,282,056.00               | 41.06%         | 4,946.37               | 1,892,469.95            | 11,849.81              | 377,736.24           | 83.45%          |
| 4000 Supplies                              | 581,500.00                 | 10.46%         | 40,670.76              | 251,707.04              | 29,997.13              | 299,795.83           | 48.44%          |
| 5000 Capital Outlay                        | 20,000.00                  | 0.36%          | -                      | -                       | -                      | 20,000.00            | 0.00%           |
| 6000 Other/Dues/Fees                       | 60,000.00                  | 1.08%          | 657.90                 | 5,672.25                | 2,457.00               | 51,870.75            | 13.55%          |
| 7000 Non-Capital Equipment                 | 4,000.00                   | 0.07%          | -                      | 4,195.39                | -                      | (195.39)             | 104.88%         |
| <b>Total Transportation</b>                | <b>5,557,601.00</b>        | <b>100.00%</b> | <b>\$ 256,215.33</b>   | <b>\$ 3,653,995.06</b>  | <b>\$ 44,303.94</b>    | <b>1,859,302.00</b>  | <b>66.54%</b>   |
| <b>50-IMRF/SS</b>                          |                            |                |                        |                         |                        |                      |                 |
| 2000 Benefits                              | 1,923,966.00               | 100.00%        | 152,405.88             | 1,074,276.06            | -                      | 849,689.94           | 55.84%          |
| <b>Total IMRF/SS</b>                       | <b>1,923,966.00</b>        | <b>100.00%</b> | <b>\$ 152,405.88</b>   | <b>\$ 1,074,276.06</b>  | <b>\$ -</b>            | <b>849,689.94</b>    | <b>55.84%</b>   |
| <b>60-Capital Projects</b>                 |                            |                |                        |                         |                        |                      |                 |
| 5000 Capital Outlay                        | 550,000.00                 | 100.00%        | \$ -                   | \$ -                    | \$ -                   | 550,000.00           | 0.00%           |
| <b>Total Capital Projects</b>              | <b>550,000.00</b>          | <b>100.00%</b> | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>            | <b>550,000.00</b>    | <b>0.00%</b>    |
| <b>70-Working Cash</b>                     |                            |                |                        |                         |                        |                      |                 |
| 6000 Transfers                             | -                          | \$             | -                      | \$                      | -                      | -                    | 0.00%           |
| <b>Total Working Cash</b>                  | <b>-</b>                   | <b>0.00%</b>   | <b>\$ -</b>            | <b>\$ -</b>             | <b>\$ -</b>            | <b>-</b>             | <b>0.00%</b>    |
| <b>80-Tort</b>                             |                            |                |                        |                         |                        |                      |                 |
| 3000 Purchased Services                    | 995,000.00                 | 100.00%        | \$                     | 79,921.54               | \$ 27,096.88           | 887,981.58           | 10.76%          |
| <b>Total Tort</b>                          | <b>995,000.00</b>          | <b>100.00%</b> | <b>\$ -</b>            | <b>\$ 79,921.54</b>     | <b>\$ 27,096.88</b>    | <b>887,981.58</b>    | <b>10.76%</b>   |
| <b>Total Expenditures</b>                  | <b>110,624,725.00</b>      |                | <b>\$ 5,367,605.54</b> | <b>\$ 50,589,822.71</b> | <b>\$ 3,573,676.16</b> | <b>56,461,226.13</b> | <b>48.96%</b>   |
| <b>Expenditures Across All Funds</b>       |                            |                |                        |                         |                        |                      |                 |
| 1000 Salaries                              | 38,364,404.00              | 34.68%         | \$ 3,053,675.31        | \$ 21,614,991.53        | \$ -                   | 16,749,412.47        | 56.34%          |
| 2000 Benefits                              | 12,802,321.00              | 11.57%         | \$ 1,025,000.88        | \$ 7,513,115.68         | \$ 17,550.00           | 5,271,655.32         | 58.82%          |
| 3000 Purchased Services                    | 8,233,443.00               | 7.44%          | \$ 156,350.39          | \$ 3,938,378.47         | \$ 346,581.04          | 3,948,483.49         | 52.04%          |
| 4000 Supplies                              | 5,290,991.00               | 4.78%          | \$ 187,301.93          | \$ 2,413,270.28         | \$ 1,155,190.11        | 1,722,530.61         | 67.44%          |
| 5000 Capital Outlay                        | 13,517,500.00              | 12.22%         | \$ 737,575.91          | \$ 4,589,516.99         | \$ 1,216,704.35        | 7,711,278.66         | 42.95%          |
| 6000 Other/Dues/Fees/Bonds                 | 31,230,160.00              | 28.23%         | \$ 187,074.24          | \$ 10,310,867.91        | \$ 138,734.45          | 20,780,557.64        | 33.46%          |
| 7000 Non-Capital Equipment                 | 1,185,906.00               | 1.07%          | \$ 20,626.88           | \$ 209,681.85           | \$ 698,916.21          | 277,307.94           | 76.62%          |
| <b>Total Expenditures Across all Funds</b> | <b>110,624,725.00</b>      | <b>100.00%</b> | <b>\$ 5,367,605.54</b> | <b>\$ 50,589,822.71</b> | <b>\$ 3,573,676.16</b> | <b>56,461,226.13</b> | <b>48.96%</b>   |

| VENDOR               | INVOICE #     | INVOICE DESCRIPTION                                      | ACCOUNT NUMBER                  | AMOUNT    |
|----------------------|---------------|----------------------------------------------------------|---------------------------------|-----------|
| 95 PERCENT GROUP LLC | INV142641     | Phonics Chip Kits                                        | 10E008 1110 4200 00 000000 0000 | 363.00    |
|                      |               | Totals for 95 PERCENT GROUP LLC                          |                                 | 363.00    |
| ADVANCE AUTO PARTS   | 2454-495704   | Filters, Brake Cleaner                                   | 40E001 2550 4100 00 000000 0000 | 426.10    |
| ADVANCE AUTO PARTS   | 2454-496731   | Hose                                                     | 40E001 2550 4100 00 000000 0000 | 47.49     |
| ADVANCE AUTO PARTS   | 2454-496764   | Idler Pulley, Belt Tensioner                             | 40E001 2550 4100 00 000000 0000 | 56.96     |
| ADVANCE AUTO PARTS   | 2454-496772   | Idler Pulley                                             | 40E001 2550 4100 00 000000 0000 | 21.55     |
| ADVANCE AUTO PARTS   | 2454-496773   | Idler Pulley Return, Apply Credit<br>to Inv# 2454-496764 | 40E001 2550 4100 00 000000 0000 | -20.01    |
| ADVANCE AUTO PARTS   | 2454-496777   | Idler Pulley                                             | 40E001 2550 4100 00 000000 0000 | 1.54      |
| ADVANCE AUTO PARTS   | 2454-496787   | Oil Filter                                               | 40E001 2550 4100 00 000000 0000 | 4.65      |
| ADVANCE AUTO PARTS   | 2454-496948   | Oil Filter                                               | 40E001 2550 4100 00 000000 0000 | 25.08     |
| ADVANCE AUTO PARTS   | 2454-497277   | Batteries                                                | 40E001 2550 4100 00 000000 0000 | 198.08    |
|                      |               | Totals for ADVANCE AUTO PARTS                            |                                 | 761.44    |
| ADVOCATE SHERMAN OCC | 852861        | Bus Driver Physicals                                     | 40E001 2550 3700 00 000000 0000 | 381.00    |
| ADVOCATE SHERMAN OCC | 853321        | Bus Driver Physicals                                     | 40E001 2550 3700 00 000000 0000 | 121.00    |
|                      |               | Totals for ADVOCATE SHERMAN OCCUPATIONAL                 |                                 | 502.00    |
| AGUINAGA, JACOB      | Jan 2024      | Jan Mileage Reimbursement                                | 10E001 2660 3320 00 000000 0000 | 114.99    |
|                      |               | Totals for AGUINAGA, JACOB                               |                                 | 114.99    |
| AHW LLC              | 11794676      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 123.63    |
| AHW LLC              | 11800019      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 31.60     |
| AHW LLC              | 11803111      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 134.54    |
| AHW LLC              | 11803967      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 328.02    |
| AHW LLC              | 11804121      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 274.19    |
| AHW LLC              | 11805986      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 45.84     |
| AHW LLC              | 11806061      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 282.90    |
| AHW LLC              | 11808578      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 27.48     |
| AHW LLC              | 11809229      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 8.48      |
| AHW LLC              | 11809343      | Grounds Supplies                                         | 20E001 2540 4120 00 000000 0000 | 244.33    |
| AHW LLC              | 11809512      | Grounds Supplies Credit, Apply to<br>Inv# 11809343       | 20E001 2540 4120 00 000000 0000 | -125.16   |
|                      |               | Totals for AHW LLC                                       |                                 | 1,375.85  |
| ALEXANDER LEIGH CENT | 4342          | Dec Monthly Tuition                                      | 10E001 1912 6700 00 000000 0000 | 8,061.45  |
| ALEXANDER LEIGH CENT | 4367          | Jan Monthly Tuition                                      | 10E001 1912 6700 00 000000 0000 | 4,836.87  |
|                      |               | Totals for ALEXANDER LEIGH CENTER FOR AU                 |                                 | 12,898.32 |
| ALLEN'S CORNER GARAG | 12308         | Towing Charges                                           | 40E001 2550 3700 00 000000 0000 | 150.00    |
|                      |               | Totals for ALLEN'S CORNER GARAGE & TOWIN                 |                                 | 150.00    |
| ALPERIN, KEVIN       | Jan 4         | Reimbursement Science Supplies                           | 10E002 1130 4100 00 000000 0000 | 17.98     |
| ALPERIN, KEVIN       | Tuition 12-23 | Tuition Reimbursement EDU 6590,<br>6565                  | 10E002 1130 2300 00 000000 0000 | 900.00    |
|                      |               | Totals for ALPERIN, KEVIN                                |                                 | 917.98    |
| ALPHA BAKING COMPANY | 240260008019  | Bread                                                    | 10E010 2560 4100 00 000000 0000 | 88.66     |
| ALPHA BAKING COMPANY | 240273008017  | Bread                                                    | 10E005 2560 4100 00 000000 0000 | 54.32     |
| ALPHA BAKING COMPANY | 240273009028  | Bread                                                    | 10E002 2560 4100 00 000000 0000 | 133.86    |
| ALPHA BAKING COMPANY | 240273009030  | Bread                                                    | 10E004 2560 4100 00 000000 0000 | 47.51     |
| ALPHA BAKING COMPANY | 240273011012  | Bread                                                    | 10E002 2560 4100 00 000000 0000 | 338.70    |
| ALPHA BAKING COMPANY | 240273016028  | Bread                                                    | 10E004 2560 4100 00 000000 0000 | 26.20     |
| ALPHA BAKING COMPANY | 240273023028  | Bread                                                    | 10E004 2560 4100 00 000000 0000 | 63.42     |
| ALPHA BAKING COMPANY | 240260008018  | Bread                                                    | 10E008 2560 4100 00 000000 0000 | 82.65     |

| VENDOR                                 | INVOICE #       | INVOICE DESCRIPTION                                           | ACCOUNT NUMBER                  | AMOUNT   |
|----------------------------------------|-----------------|---------------------------------------------------------------|---------------------------------|----------|
| ALPHA BAKING COMPANY                   | 240260015010    | Bread                                                         | 10E008 2560 4100 00 000000 0000 | 52.40    |
| ALPHA BAKING COMPANY                   | 240260022016    | Bread                                                         | 10E010 2560 4100 00 000000 0000 | 46.62    |
| ALPHA BAKING COMPANY                   | 240260025020    | Bread                                                         | 10E011 2560 4100 00 000000 0000 | 84.36    |
| ALPHA BAKING COMPANY                   | 240273022018    | Bread                                                         | 10E005 2560 4100 00 000000 0000 | 23.98    |
| ALPHA BAKING COMPANY                   | 240260029017    | Bread                                                         | 10E010 2560 4100 00 000000 0000 | 74.04    |
| ALPHA BAKING COMPANY                   | 240260012018    | Bread                                                         | 10E011 2560 4100 00 000000 0000 | 153.18   |
| ALPHA BAKING COMPANY                   | 240260018018    | Bread                                                         | 10E011 2560 4100 00 000000 0000 | 98.14    |
| ALPHA BAKING COMPANY                   | 240273009029    | Bread                                                         | 10E003 2560 4100 00 000000 0000 | 64.18    |
| ALPHA BAKING COMPANY                   | 240273016026    | Bread                                                         | 10E002 2560 4100 00 000000 0000 | 209.40   |
| ALPHA BAKING COMPANY                   | 240273016027    | Bread                                                         | 10E003 2560 4100 00 000000 0000 | 108.19   |
| ALPHA BAKING COMPANY                   | 240273023027    | Bread                                                         | 10E003 2560 4100 00 000000 0000 | 39.60    |
| ALPHA BAKING COMPANY                   | 240273029016    | Bread                                                         | 10E005 2560 4100 00 000000 0000 | 51.12    |
| ALPHA BAKING COMPANY                   | 240273030024    | Bread                                                         | 10E002 2560 4100 00 000000 0000 | 215.78   |
| ALPHA BAKING COMPANY                   | 240273030025    | Bread                                                         | 10E003 2560 4100 00 000000 0000 | 13.10    |
| ALPHA BAKING COMPANY                   | 240273030026    | Bread                                                         | 10E004 2560 4100 00 000000 0000 | 117.96   |
| ALPHA BAKING COMPANY                   | 240260029016    | Bread                                                         | 10E008 2560 4100 00 000000 0000 | 121.76   |
| ALPHA BAKING COMPANY                   | 240260036021    | Bread                                                         | 10E010 2560 4100 00 000000 0000 | 46.57    |
| ALPHA BAKING COMPANY                   | 240273036020    | Bread                                                         | 10E002 2560 4100 00 000000 0000 | 316.94   |
| ALPHA BAKING COMPANY                   | 240273036021    | Bread                                                         | 10E005 2560 4100 00 000000 0000 | 72.13    |
| Totals for ALPHA BAKING COMPANY        |                 |                                                               |                                 | 2,744.77 |
| AMALGAMATED BANK OF                    | 1855083006 FY24 | Bond Series 2013 Admin Fee                                    | 30E001 5400 3190 00 000000 0000 | 350.00   |
| Totals for AMALGAMATED BANK OF CHICAGO |                 |                                                               |                                 | 350.00   |
| AMAZON CAPITAL SERVI                   | 1FGQ-KGK7-F7LN  | Reference Books for IC                                        | 10E002 2212 4100 00 000000 0000 | 69.12    |
| AMAZON CAPITAL SERVI                   | 1FRG-7N77-1TJM  | Student Supplies                                              | 10E011 1120 4900 00 000000 0000 | 74.52    |
| AMAZON CAPITAL SERVI                   | 1G1L-HTV3-T61Y  | Tech Supplies                                                 | 10E001 2660 4100 00 000000 0000 | 106.16   |
| AMAZON CAPITAL SERVI                   | 1MQT-YHNV-71L9  | Plastic Floor Protectors                                      | 40E001 2550 4110 00 000000 0000 | 397.93   |
| AMAZON CAPITAL SERVI                   | 1NM6-LGNM-6F7R  | Drivers Lounge Supplies                                       | 40E001 2550 4110 00 000000 0000 | 196.16   |
| AMAZON CAPITAL SERVI                   | 11P1-7WJ4-QYQL  | Art Supplies Dwyer                                            | 10E005 1110 4900 00 000000 0000 | 1,735.87 |
| AMAZON CAPITAL SERVI                   | 13GT-K1G6-KPLP  | 4th Grade Math Game                                           | 10E008 1110 4100 00 000000 0000 | 69.90    |
| AMAZON CAPITAL SERVI                   | 1FLJ-GR7N-DQDR  | Band Supplies                                                 | 10E003 1120 4100 00 000000 0000 | 78.76    |
| AMAZON CAPITAL SERVI                   | 1PY9-3QK1-3TLF  | SPED Resources Wuchte                                         | 10E008 1205 4100 00 000000 0000 | 274.07   |
| AMAZON CAPITAL SERVI                   | 1TR3-LL1F-DX7T  | Principle Supplies                                            | 10E003 2410 4100 00 000000 0000 | 76.51    |
| AMAZON CAPITAL SERVI                   | 1G1X-RPL7-LDD9  | McKinney Vento Supplies                                       | 10E001 1100 4100 00 430000 0000 | 398.13   |
| AMAZON CAPITAL SERVI                   | 1J7X-PMLQ-9YL1  | McKinney Vento Supplies                                       | 10E001 1100 4100 00 430000 0000 | 21.24    |
| AMAZON CAPITAL SERVI                   | 14K6-HHVG-G1YQ  | Lost Book Replacement                                         | 10E008 2220 4300 00 000000 0000 | 9.79     |
| AMAZON CAPITAL SERVI                   | 1K6X-KPJ1-3W7H  | Maintenance Supplies                                          | 20E001 2540 4110 00 000000 0000 | 26.99    |
| AMAZON CAPITAL SERVI                   | 1KC4-Q4RN-VNNM  | Office Chair Mats                                             | 40E001 2550 4110 00 000000 0000 | 271.20   |
| AMAZON CAPITAL SERVI                   | 1NG7-1J6L-33K3  | Reference Books for IC                                        | 10E002 2212 4100 00 000000 0000 | 138.24   |
| AMAZON CAPITAL SERVI                   | 1NWQ-7NP6-VXPH  | Office Chair Mat                                              | 40E001 2550 4110 00 000000 0000 | 67.80    |
| AMAZON CAPITAL SERVI                   | 1C3C-TG3P-TD4M  | Culture Blast 2024 Supplies                                   | 10E001 1100 4100 00 000000 0000 | 293.54   |
| AMAZON CAPITAL SERVI                   | 1W11-GPDY-JYPX  | Bathroom Garbage Cans                                         | 10E005 2410 4100 00 000000 0000 | 114.16   |
| AMAZON CAPITAL SERVI                   | 146N-N7Y3-LHVF  | Library Book Order                                            | 10E008 2220 4300 00 000000 0000 | 707.35   |
| AMAZON CAPITAL SERVI                   | 1F9D-TT4J-QXX4  | Library Book Order                                            | 10E008 2220 4300 00 000000 0000 | 39.71    |
| AMAZON CAPITAL SERVI                   | 16M6-FL97-3PH7  | FY23 Library Books                                            | 10E002 2220 4100 00 000000 0000 | 18.89    |
| AMAZON CAPITAL SERVI                   | 1MNX-91C4-3PN7  | FY23 Library Book                                             | 10E002 2220 4100 00 000000 0000 | 14.39    |
| AMAZON CAPITAL SERVI                   | 1739-9R6K-6MMM  | FY23 Library Book Return, Apply Credit to Inv# 16M6-FL97-3PH7 | 10E002 2220 4100 00 000000 0000 | -4.50    |
| AMAZON CAPITAL SERVI                   | 17YK-RTMM-HD9Q  | Sensory Toys for Students                                     | 10E008 2140 4100 00 000000 0000 | 18.79    |
| AMAZON CAPITAL SERVI                   | 1FQP-J1RN-DCGW  | 10 Days of December Supplies                                  | 10E008 2410 4100 00 000000 0000 | 144.27   |
| AMAZON CAPITAL SERVI                   | 1G6N-QRXF-NHPC  | Acrylic Sign Holders                                          | 10E002 2410 4100 00 000000 0000 | 106.99   |
| AMAZON CAPITAL SERVI                   | 1HRV-H79J-11L9  | Office Supplies                                               | 10E002 2410 4100 00 000000 0000 | 32.99    |
| AMAZON CAPITAL SERVI                   | 1YW7-M3MC-MTLC  | Dry Erase Boards for Students                                 | 10E008 1110 4100 00 000000 0000 | 73.90    |
| AMAZON CAPITAL SERVI                   | 196C-G4MR-DGXP  | Office Mat Return, Apply Credit to Inv# 1MQT-YHNV-71L9        | 40E001 2550 4110 00 000000 0000 | -54.00   |

| VENDOR               | INVOICE #      | INVOICE DESCRIPTION                                    | ACCOUNT NUMBER                  | AMOUNT   |
|----------------------|----------------|--------------------------------------------------------|---------------------------------|----------|
| AMAZON CAPITAL SERVI | 19WM-G716-FXG3 | Office Mat Return, Apply Credit to Inv# 1MQT-YHNV-71L9 | 40E001 2550 4110 00 000000 0000 | -54.00   |
| AMAZON CAPITAL SERVI | 1JGY-JT3X-WHV9 | EC Gloves                                              | 10E004 1205 4100 00 000000 0000 | 44.70    |
| AMAZON CAPITAL SERVI | 1TJF-3WCL-DG6R | Office Mat Return, Apply Credit to Inv# 1MQT-YHNV-71L9 | 40E001 2550 4110 00 000000 0000 | -54.00   |
| AMAZON CAPITAL SERVI | 1XJL-CYDL-M9MH | SPED Materials                                         | 10E004 1110 4100 00 000000 0000 | 61.00    |
| AMAZON CAPITAL SERVI | 1XJL-CYDL-M9MH | SPED Materials                                         | 10E004 1205 4100 00 000000 0000 | 28.17    |
| AMAZON CAPITAL SERVI | 1XM3-K9NM-C9KY | Office Mat Return, Apply Credit to Inv# 1MQT-YHNV-71L9 | 40E001 2550 4110 00 000000 0000 | -56.00   |
| AMAZON CAPITAL SERVI | 1XMQ-LMMX-DYD9 | Staff Supplies                                         | 10E004 1110 4100 00 000000 0000 | 151.83   |
| AMAZON CAPITAL SERVI | 1HDK-TL63-43H1 | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 443.48   |
| AMAZON CAPITAL SERVI | 11VJ-WCY1-1C3K | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 43.78    |
| AMAZON CAPITAL SERVI | 13GP-K4F3-1NMW | Office Supplies                                        | 40E001 2550 4100 00 000000 0000 | 24.98    |
| AMAZON CAPITAL SERVI | 1DDG-KCP7-MF73 | Culture Blast Candy Order                              | 10E001 1100 4100 00 000000 0000 | 1,103.87 |
| AMAZON CAPITAL SERVI | 1HXR-Y1KH-KCFM | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 43.97    |
| AMAZON CAPITAL SERVI | 1M3N-9H9R-MWJQ | SIP Supplies Stierling                                 | 10E003 2410 4100 00 000000 0000 | 11.77    |
| AMAZON CAPITAL SERVI | 1MFC-9LGH-CW4V | Math Supplies Mesik, Strach                            | 10E003 1120 4100 00 000000 0000 | 152.14   |
| AMAZON CAPITAL SERVI | 1QK6-LWJX-FVV4 | Student Winter Activity                                | 10E005 1110 4900 00 000000 0000 | 70.94    |
| AMAZON CAPITAL SERVI | 1XMQ-LMMX-PYTG | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 306.44   |
| AMAZON CAPITAL SERVI | 1YXJ-FHN1-4QYK | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 178.46   |
| AMAZON CAPITAL SERVI | 16V9-FYY4-KNMH | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 13.22    |
| AMAZON CAPITAL SERVI | 1DT3-X6CC-Q76H | Coffee for DO                                          | 10E001 2520 4100 00 000000 0000 | 90.60    |
| AMAZON CAPITAL SERVI | 1J6M-MMPP-J6F7 | Staff Bathroom Decor                                   | 10E005 2410 4100 00 000000 0000 | 49.99    |
| AMAZON CAPITAL SERVI | 1LN3-RX1P-MDWQ | Instructional Supplies                                 | 10E011 1120 4110 00 000000 0000 | 387.39   |
| AMAZON CAPITAL SERVI | 1RD1-QRC4-P6JJ | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 42.52    |
| AMAZON CAPITAL SERVI | 1XGP-1QX1-H1XG | Pockets for March Madness Banner                       | 10E005 2220 4100 00 000000 0000 | 60.97    |
| AMAZON CAPITAL SERVI | 13GN-XPWC-9VHM | Principal's Supplies                                   | 10E011 2410 4100 00 000000 0000 | 99.05    |
| AMAZON CAPITAL SERVI | 171Y-G69F-LMC3 | Seat Belt Cutters                                      | 40E001 2550 4100 00 000000 0000 | 35.98    |
| AMAZON CAPITAL SERVI | 1GGT-TW1G-XFTG | Instructional Supplies                                 | 10E011 1120 4110 00 000000 0000 | 291.72   |
| AMAZON CAPITAL SERVI | 13CL-WJ76-DVD9 | EL Dickerson Classroom Supplies                        | 10E004 1110 4100 00 000000 0000 | 199.99   |
| AMAZON CAPITAL SERVI | 13CL-WJ76-DVD9 | EL Dickerson Classroom Supplies                        | 10E004 1800 4100 00 000000 0000 | 25.98    |
| AMAZON CAPITAL SERVI | 1DTN-NXQM-CM4Y | Social Worker Supplies                                 | 10E004 2110 4100 00 000000 0000 | 100.05   |
| AMAZON CAPITAL SERVI | 1FNR-LMJK-KP4N | Library Supplies McCoy                                 | 10E003 2220 4100 00 000000 0000 | 81.71    |
| AMAZON CAPITAL SERVI | 1G3T-KLQK-GW4H | Classroom Supplies                                     | 10E004 1110 4100 00 000000 0000 | 121.55   |
| AMAZON CAPITAL SERVI | 1LVJ-9R47-C94X | Classroom Supplies                                     | 10E004 1110 4100 00 000000 0000 | 119.49   |
| AMAZON CAPITAL SERVI | 1MR3-YYHR-6PQY | Classroom Supplies                                     | 10E004 1110 4100 00 000000 0000 | 153.35   |
| AMAZON CAPITAL SERVI | 1GMV-NC9C-7YWD | Blue Team Supply Order                                 | 10E003 1120 4100 00 000000 0000 | 91.63    |
| AMAZON CAPITAL SERVI | 1HWQ-YPY1-1FTL | Other Student Supplies                                 | 10E011 1120 4900 00 000000 0000 | 124.16   |
| AMAZON CAPITAL SERVI | 1MM6-RRQ6-DPJ3 | 4th Potts Classroom Supplies                           | 10E004 1110 4100 00 000000 0000 | 124.78   |
| AMAZON CAPITAL SERVI | 1MM6-RRQ6-MYX7 | Library Books                                          | 10E010 2220 4300 00 000000 0000 | 100.07   |
| AMAZON CAPITAL SERVI | 1Q1M-3KFV-GLHK | Culture Blast 2024 Supplies                            | 10E001 1100 4100 00 000000 0000 | 293.54   |
| AMAZON CAPITAL SERVI | 1TNR-36J4-KCR6 | Math Momentum Supplies Ernst                           | 10E003 1120 4100 00 000000 0000 | 339.33   |
| AMAZON CAPITAL SERVI | 1V6P-CT41-FLQ6 | PD Palooza Supplies                                    | 10E001 2210 4100 00 000000 0000 | 39.49    |
| AMAZON CAPITAL SERVI | 1VDM-1N9L-7K1M | PD Palooza and Culture Blast Supplies                  | 10E001 2210 4100 00 000000 0000 | 13.92    |
| AMAZON CAPITAL SERVI | 1VDM-1N9L-7K1M | PD Palooza and Culture Blast Supplies                  | 10E001 1100 4100 00 000000 0000 | 43.35    |
| AMAZON CAPITAL SERVI | 1XWX-DVCT-9D1Y | Drivers Room Supplies                                  | 40E001 2550 4110 00 000000 0000 | 19.99    |
| AMAZON CAPITAL SERVI | 13GL-1J7V-GWRW | Calculators for Student Services                       | 10E002 2120 4100 00 000000 0000 | 137.99   |
| AMAZON CAPITAL SERVI | 19H3-GCVC-MVPL | Library Supplies                                       | 10E004 2220 4100 00 000000 0000 | 349.13   |
| AMAZON CAPITAL SERVI | 19LN-J694-YKWC | Correa Classroom Supplies                              | 10E004 1110 4100 00 000000 0000 | 189.12   |
| AMAZON CAPITAL SERVI | 19RJ-JCCP-PWCQ | Art Club Supplies                                      | 10E011 1120 4900 00 000000 0000 | 84.11    |
| AMAZON CAPITAL SERVI | 1JC3-CHVQ-F4V9 | PE Supplies                                            | 10E004 1110 4100 00 000000 0000 | 79.78    |
| AMAZON CAPITAL SERVI | 19XC-3HF4-G3Q7 | Culture Blast Supplies                                 | 10E001 1100 4100 00 000000 0000 | 49.77    |
| AMAZON CAPITAL SERVI | 1GF9-TM33-V76D | Principal Supplies                                     | 10E011 2410 4100 00 000000 0000 | 91.84    |
| AMAZON CAPITAL SERVI | 1KWV-3XYH-DYX4 | Kitchen Supplies                                       | 10E003 2560 4900 00 000000 0000 | 52.99    |

| VENDOR                                   | INVOICE #        | INVOICE DESCRIPTION                           | ACCOUNT NUMBER                  | AMOUNT    |
|------------------------------------------|------------------|-----------------------------------------------|---------------------------------|-----------|
| AMAZON CAPITAL SERVI                     | 1KWV-3XYH-DYX4   | Kitchen Supplies                              | 10E011 2560 4900 00 000000 0000 | 38.89     |
| AMAZON CAPITAL SERVI                     | 1G3T-KLQK-7KWM   | Wobble Cushion                                | 10E008 2140 4100 00 000000 0000 | 22.99     |
| AMAZON CAPITAL SERVI                     | 1H6D-C77Y-1W9T   | Instructional Supplies                        | 10E011 1120 4110 00 000000 0000 | 173.72    |
| AMAZON CAPITAL SERVI                     | 1H6Y-FM6H-6NGV   | Wellness Supplies                             | 10E002 1130 4100 00 000000 0000 | 425.92    |
| AMAZON CAPITAL SERVI                     | 1KXG-NKDX-7RNM   | Replacement Wall Files                        | 10E008 2410 4100 00 000000 0000 | 22.66     |
| AMAZON CAPITAL SERVI                     | 1KYX-1NNQ-3G1L   | Science Supplies Mietka                       | 10E002 1130 4100 00 000000 0000 | 42.56     |
| AMAZON CAPITAL SERVI                     | 1QP4-7DHL-1HLD   | English Supplies                              | 10E002 1130 4100 00 000000 0000 | 66.30     |
| AMAZON CAPITAL SERVI                     | 1PGM-LMTP-NLCP   | Office Supplies                               | 10E008 2410 4100 00 000000 0000 | 243.54    |
| AMAZON CAPITAL SERVI                     | 1RHM-L6PK-7W1K   | EC Toy Storage Shelf                          | 10E008 1225 4100 00 000000 0000 | 69.99     |
| AMAZON CAPITAL SERVI                     | 1RLW-N1RT-JNCM   | Psych Supplies                                | 10E008 2140 4100 00 000000 0000 | 51.94     |
| AMAZON CAPITAL SERVI                     | 1XXM-JJNQ-163G   | Credit, Apply to Inv#<br>1PGM-LMTP-NLCP       | 10E008 2410 4100 00 000000 0000 | -51.84    |
| AMAZON CAPITAL SERVI                     | 1M3T-1DV6-Q6RD   | Credit, Apply to Inv#<br>1JKP-QFQ4-YGHF       | 10E001 1200 4100 00 462000 0000 | -81.69    |
| AMAZON CAPITAL SERVI                     | 1MT4-QTP9-LWRF   | Credit, Apply to Inv#<br>1JKP-QFQ4-YGHF       | 10E001 1200 4100 00 462000 0000 | -66.99    |
| AMAZON CAPITAL SERVI                     | 13LL-DK6L-NQYJ   | DO Office Supplies                            | 10E001 2520 4100 00 000000 0000 | 20.88     |
| AMAZON CAPITAL SERVI                     | 1NTR-CW4K-TYFQ   | DO Office Supplies                            | 10E001 2520 4100 00 000000 0000 | 12.49     |
| AMAZON CAPITAL SERVI                     | 1VFH-KCKN-LHP9   | DO Office Supplies                            | 10E001 2520 4100 00 000000 0000 | 254.89    |
| AMAZON CAPITAL SERVI                     | 1WVK-1RT6-JH4X   | ELL Incentive Supplies                        | 10E008 1800 4100 00 000000 0000 | 38.36     |
| AMAZON CAPITAL SERVI                     | 1XQ7-LLPK-DLHY   | SpEd Ipad Case                                | 10E001 1200 4100 00 462000 0000 | 19.99     |
| AMAZON CAPITAL SERVI                     | 117X-DVRD-JJQP   | AAC Items                                     | 10E001 1200 4100 00 462000 0000 | 68.97     |
| AMAZON CAPITAL SERVI                     | 111W-JWHM-FP97   | SPED Item                                     | 10E001 1110 4100 00 460000 0000 | 58.99     |
| AMAZON CAPITAL SERVI                     | 1CCX-HF1F-CDNR   | SPED Item                                     | 10E001 1110 4100 00 460000 0000 | 56.04     |
| AMAZON CAPITAL SERVI                     | 13LL-DK6L-G4R3   | Instructional Supplies                        | 10E011 1120 4110 00 000000 0000 | 23.67     |
| AMAZON CAPITAL SERVI                     | 1V3Y-M9VF-V76L   | CHS Soccer and Office Supplies                | 10E002 1500 4100 00 000000 0000 | 106.39    |
| AMAZON CAPITAL SERVI                     | 114K-MRYG-1DLN   | Supplies                                      | 40E001 2550 4110 00 000000 0000 | 24.89     |
| AMAZON CAPITAL SERVI                     | 116Q-9L7G-X467   | Driver Break Room Supplies                    | 40E001 2550 4110 00 000000 0000 | 82.82     |
| AMAZON CAPITAL SERVI                     | 1DJJ-CRM1-X33W   | Social Work Supplies                          | 10E003 2110 4100 00 000000 0000 | 6.98      |
| AMAZON CAPITAL SERVI                     | 1KPH-1TV9-13X4   | Science Stem Lab Supplies,<br>Jamrozek        | 10E003 1120 4100 00 000000 0000 | 532.92    |
| AMAZON CAPITAL SERVI                     | 1MT4-QTP9-RYFQ   | Principal Supplies                            | 10E011 2410 4100 00 000000 0000 | 8.48      |
| AMAZON CAPITAL SERVI                     | 1V97-GKY7-VNDD   | PE Supplies, King                             | 10E003 1120 4100 00 000000 0000 | 54.38     |
| AMAZON CAPITAL SERVI                     | 1XT7-WWJD-3D4W   | Drivers Break Room Supplies                   | 40E001 2550 4110 00 000000 0000 | 28.71     |
| Totals for AMAZON CAPITAL SERVICES, INC  |                  |                                               |                                 | 14,476.79 |
| AMITA GLENOAKS SCH00                     | TDS-W 4122       | Dec Monthly Tuition                           | 10E001 1912 6700 00 000000 0000 | 4,454.88  |
| Totals for AMITA GLENOAKS SCHOOL         |                  |                                               |                                 | 4,454.88  |
| ARNESON, JESSICA                         | Tuition 12-23    | Tuition Reimbursement EDU 6590,<br>6535       | 10E002 1130 2300 00 000000 0000 | 900.00    |
| Totals for ARNESON, JESSICA              |                  |                                               |                                 | 900.00    |
| ASCD                                     | 14416013         | ASCD Membership for A. Speiden<br>11/23-11/24 | 10E010 2410 6400 00 000000 0000 | 49.00     |
| ASCD                                     | 14416014         | ASCD Membership for T. Kolkebeck<br>4/24-3/25 | 10E010 2410 6400 00 000000 0000 | 49.00     |
| Totals for ASCD                          |                  |                                               |                                 | 98.00     |
| ASTOUND BUSINESS SOL                     | 416615501-001665 | Internet                                      | 10E001 2660 3160 00 000000 0000 | 1,107.07  |
| Totals for ASTOUND BUSINESS SOLUTIONS/RC |                  |                                               |                                 | 1,107.07  |
| AVANT ASSESSMENT, LL                     | 30956            | Testing Supplies                              | 10E002 1130 4900 00 000000 0000 | 159.60    |
| Totals for AVANT ASSESSMENT, LLC         |                  |                                               |                                 | 159.60    |
| AXESS TRANSPORTATION                     | 231132           | McKinney Vento Transportation -               | 10E001 2550 3320 00 430000 0000 | 480.00    |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                        | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|---------------------------------------------------|---------------------------------|---------------|
|                      |                  | Shared Cost w/ U-46                               |                                 |               |
|                      |                  | Totals for AXESS TRANSPORTATION                   |                                 | 480.00        |
| B & F CONSTRUCTION C | 18578            | Final Inspection for BG & Transportation Building | 20E001 2540 3100 00 000000 0000 | 192.50        |
| B & F CONSTRUCTION C | 18822            | Plumbing Inspection CHS Addition                  | 20E002 2540 5400 00 000000 0000 | 192.50        |
|                      |                  | Totals for B & F CONSTRUCTION CODE SERVI          |                                 | 385.00        |
| BALLARD, AMBER       | Tuition 12-23    | Tuition Reimbursement EDU 6110, 6500              | 10E002 1130 2300 00 000000 0000 | 900.00        |
| BALLARD, AMBER       | Dec 20           | Travel for Vet Tech 12/20/23                      | 10E002 1400 3320 00 000000 0000 | 48.14         |
| BALLARD, AMBER       | Dec 21           | Travel for Vet Tech 12/21/23                      | 10E002 1400 3320 00 000000 0000 | 32.23         |
| BALLARD, AMBER       | Jan 2024         | Travel for Vet Tech January                       | 10E002 1400 3320 00 000000 0000 | 59.29         |
|                      |                  | Totals for BALLARD, AMBER                         |                                 | 1,039.66      |
| BALLARD, COURTNEY    | Tuition 12-23    | Tuition Reimbursement SPED 6515, 6555             | 10E005 1110 2300 00 000000 0000 | 900.00        |
|                      |                  | Totals for BALLARD, COURTNEY                      |                                 | 900.00        |
| BARNES, CORY         | Tuition 12-23    | Tuition Reimbursement EDU 6110, 6500              | 10E002 1130 2300 00 000000 0000 | 900.00        |
|                      |                  | Totals for BARNES, CORY                           |                                 | 900.00        |
| BATAVIA HIGH SCHOOL  | Mar 21           | CHS Girls Track and Field Contract 3/21/24        | 10E002 1500 6400 00 000000 0000 | 200.00        |
|                      |                  | Totals for BATAVIA HIGH SCHOOL                    |                                 | 200.00        |
| BATTERIES PLUS       | P69967382        | Maintenance Supplies                              | 20E001 2540 4110 00 000000 0000 | 706.14        |
|                      |                  | Totals for BATTERIES PLUS                         |                                 | 706.14        |
| BAVARO, MANDARIN     | Jan 18           | Reimburse for DEI Supplies                        | 10E001 2520 4100 00 000000 0000 | 39.19         |
|                      |                  | Totals for BAVARO, MANDARIN                       |                                 | 39.19         |
| BELVIDERE NORTH HIGH | Jan 13           | CHS Boys Bowling IHSA Regionals 1/13/24           | 10E002 1500 6400 00 000000 0000 | 250.00        |
|                      |                  | Totals for BELVIDERE NORTH HIGH SCHOOL            |                                 | 250.00        |
| BIG SIGNS.COM INC    | 22286            | Athletics Supplies                                | 10E011 1500 4100 00 000000 0000 | 364.00        |
|                      |                  | Totals for BIG SIGNS.COM INC                      |                                 | 364.00        |
| BILLY'S CUSTOM FLOOR | 1104             | Flooring D0                                       | 20E001 2540 3230 00 000000 0000 | 4,600.00      |
|                      |                  | Totals for BILLY'S CUSTOM FLOORING                |                                 | 4,600.00      |
| BLICK ART MATERIALS  | 2149594          | Art Supplies                                      | 10E005 1110 4900 00 000000 0000 | 473.44        |
| BLICK ART MATERIALS  | 2289767          | Art Supplies                                      | 10E011 1120 4110 00 000000 0000 | 233.44        |
| BLICK ART MATERIALS  | 2355309          | Student Supplies                                  | 10E010 1110 4100 00 000000 0000 | 106.48        |
|                      |                  | Totals for BLICK ART MATERIALS                    |                                 | 813.36        |
| BLUE CROSS BLUE SHIE | Dental 01-24     | Dental Claims                                     | 10E002 1130 2230 00 000000 0000 | 9,172.23      |
| BLUE CROSS BLUE SHIE | Dental 01-24     | Dental Claims                                     | 20E001 2540 2230 00 000000 0000 | 466.87        |
| BLUE CROSS BLUE SHIE | Dental 01-24     | Dental Claims                                     | 40E001 2550 2230 00 000000 0000 | -186.25       |
|                      |                  | Totals for BLUE CROSS BLUE SHIELD                 |                                 | 9,452.85      |
| BLUE SKY DESIGNS, IN | S29101           | Wheelchair Accessories for SpEd Student           | 10E001 1200 4100 00 462000 0000 | 1,850.00      |
|                      |                  | Totals for BLUE SKY DESIGNS, INC                  |                                 | 1,850.00      |

| VENDOR               | INVOICE #    | INVOICE DESCRIPTION                                  | ACCOUNT NUMBER                  | AMOUNT    |
|----------------------|--------------|------------------------------------------------------|---------------------------------|-----------|
| BOATNER              | 1312024.2    | Student Support Services                             | 10E001 2210 3100 00 462000 0000 | 300.00    |
|                      |              | Totals for BOATNER                                   |                                 | 300.00    |
| BOB JASS CHEVROLET I | 283806       | Tire Replacement, Disposal,<br>Alignment and Balance | 40E001 2550 4130 00 000000 0000 | 2,007.31  |
| BOB JASS CHEVROLET I | 87427        | Belt                                                 | 40E001 2550 4100 00 000000 0000 | 91.36     |
|                      |              | Totals for BOB JASS CHEVROLET INC                    |                                 | 2,098.67  |
| BOSTON HIGASHI SCH00 | 2402600-MISC | Personal Name Stamp for SpEd<br>Student              | 10E001 1200 4100 00 462000 0000 | 22.99     |
|                      |              | Totals for BOSTON HIGASHI SCHOOL, INC                |                                 | 22.99     |
| BRAZAS, JOANNE       | Feb 3        | Reimbursement for Batteries                          | 10E003 2410 4100 00 000000 0000 | 32.27     |
|                      |              | Totals for BRAZAS, JOANNE                            |                                 | 32.27     |
| BSN SPORTS, INC      | 924626483    | CHS Soccer Supplies                                  | 10E002 1500 4100 00 000000 0000 | 44.39     |
| BSN SPORTS, INC      | 924720191    | PE Uniforms                                          | 10E002 1130 4900 00 000000 0000 | 465.00    |
|                      |              | Totals for BSN SPORTS, INC                           |                                 | 509.39    |
| BUCKEYE POWER SALES  | PS101842     | Generator LL                                         | 20E005 2540 5400 00 392500 0000 | 43,472.70 |
|                      |              | Totals for BUCKEYE POWER SALES CO, INC               |                                 | 43,472.70 |
| CALO-CHANGE ACADEMY  | INV081547    | Jan Monthly Tuition, Room and<br>Board               | 10E001 1912 6700 00 000000 0000 | 14,914.98 |
| CALO-CHANGE ACADEMY  | INV081548    | Jan Monthly Tuition, Room and<br>Board               | 10E001 1912 6700 00 000000 0000 | 11,712.57 |
|                      |              | Totals for CALO-CHANGE ACADEMY AT LAKE O             |                                 | 26,627.55 |
| CAMELOT THERAPEUTIC  | INV181362    | Dec Monthly Tuition                                  | 10E001 1912 6700 00 000000 0000 | 11,771.76 |
|                      |              | Totals for CAMELOT THERAPEUTIC SCHOOLS,              |                                 | 11,771.76 |
| CARDIO PARTNERS INC  | INV3326756   | Replacement AED Pad                                  | 40E001 2550 4100 00 000000 0000 | 207.00    |
|                      |              | Totals for CARDIO PARTNERS INC                       |                                 | 207.00    |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2310 6400 00 000000 0000 | -2,940.00 |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2310 4100 00 000000 0000 | -24.56    |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2520 4100 00 000000 0000 | 34.30     |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2210 6400 00 000000 0000 | 232.88    |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2210 6400 00 000000 0000 | 70.69     |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2210 6400 00 000000 0000 | 1,468.47  |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2520 4100 00 000000 0000 | 42.00     |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2520 3100 00 000000 0000 | 14.95     |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 2520 4100 00 000000 0000 | 42.00     |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,<br>Administrative Expenses     | 10E001 1100 4100 00 000000 0000 | 280.12    |
| CARDMEMBER SERVICE   | 7577 02-24   | E. Mongan Curriculum,                                | 10E001 2520 3100 00 000000 0000 | 859.00    |

| VENDOR               | INVOICE #        | INVOICE DESCRIPTION                                        | ACCOUNT NUMBER                  | AMOUNT       |
|----------------------|------------------|------------------------------------------------------------|---------------------------------|--------------|
|                      |                  | Administrative Expenses                                    |                                 |              |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 141.40       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 558.44       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 6400 00 000000 0000 | 370.00       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 6400 00 000000 0000 | 194.00       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 10.00        |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 1200 3140 00 462000 0000 | 299.99       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 601.16       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 287.50       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 6400 00 000000 0000 | 20.00        |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 4100 00 000000 0000 | 154.08       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 141.41       |
| CARDMEMBER SERVICE   | 7577 02-24a      | B. Tobin Technology Expenses                               | 10E001 2660 3160 00 000000 0000 | 5.75         |
| CARDMEMBER SERVICE   | 7577 02-24b      | Administrative Expenses                                    | 10E001 2520 3100 00 000000 0000 | 34.00        |
| CARDMEMBER SERVICE   | 7577 02-24b      | Administrative Expenses                                    | 10E001 2520 3100 00 000000 0000 | 34.00        |
| CARDMEMBER SERVICE   | 7577 02-24b      | Administrative Expenses                                    | 10E001 2520 4100 00 000000 0000 | 5.99         |
| CARDMEMBER SERVICE   | 7577 02-24b      | Administrative Expenses                                    | 10E001 2520 3100 00 000000 0000 | 74.90        |
|                      |                  | Totals for CARDMEMBER SERVICE                              |                                 | 3,012.47     |
| CDW GOVERNMENT, INC  | ZR00434667       | Google Workspace for Education<br>Subscription 12/23-12/24 | 10E001 2660 3160 00 000000 0000 | 20,000.00    |
|                      |                  | Totals for CDW GOVERNMENT, INC                             |                                 | 20,000.00    |
| CHARLES ENVIRONMENTA | 4713             | Annual Pumping of Grease Traps<br>HBT                      | 20E001 2540 3100 00 000000 0000 | 165.00       |
|                      |                  | Totals for CHARLES ENVIRONMENTAL, LLC                      |                                 | 165.00       |
| CHICAGO TITLE AND TR | Feb 13           | Purchase of Land 09N636 IL Route<br>47                     | 20E001 2540 5300 00 000000 0000 | 4,932,000.00 |
|                      |                  | Totals for CHICAGO TITLE AND TRUST COMPA                   |                                 | 4,932,000.00 |
| CHILD THERAPY AND RE | 20219            | Speech Services                                            | 10E001 2150 3100 00 462000 0000 | 506.00       |
|                      |                  | Totals for CHILD THERAPY AND REHABILITAT                   |                                 | 506.00       |
| CINTAS CORPORATION # | 4175614871       | Service Mats                                               | 40E001 2550 3700 00 000000 0000 | 14.35        |
| CINTAS CORPORATION # | 4179985310       | Service Mats                                               | 40E001 2550 3700 00 000000 0000 | 14.35        |
| CINTAS CORPORATION # | 4181337062       | Service Mats                                               | 40E001 2550 3700 00 000000 0000 | 14.35        |
|                      |                  | Totals for CINTAS CORPORATION #355                         |                                 | 43.05        |
| CITY OF ELGIN        | 330845-42337 01/ | Water Service CT                                           | 20E001 2540 3700 00 000000 0000 | 1,129.48     |
| CITY OF ELGIN        | 330845-39520 01/ | Water Service PKMS                                         | 20E001 2540 3700 00 000000 0000 | 1,584.61     |
| CITY OF ELGIN        | 23-00001783      | Elevator License Renewal CT                                | 20E001 2540 6400 00 000000 0000 | 160.00       |
|                      |                  | Totals for CITY OF ELGIN                                   |                                 | 2,874.09     |
| CLARK, TYLER         | Tuition 12-23    | Tuition Reimbursement HIS 57101                            | 10E002 1130 2300 00 000000 0000 | 450.00       |
|                      |                  | Totals for CLARK, TYLER                                    |                                 | 450.00       |
| CLIENTFIRST TECHNOLO | 15932            | E-Rate Services and Consulting                             | 10E001 2660 3190 00 000000 0000 | 827.50       |
|                      |                  | Totals for CLIENTFIRST TECHNOLOGY CONSUL                   |                                 | 827.50       |
| CODEHS, INC          | 27161            | Pro Teacher License HS 1/24-6/24                           | 10E002 1130 3100 00 322000 0000 | 1,560.00     |
|                      |                  | Totals for CODEHS, INC                                     |                                 | 1,560.00     |
| COMMUNITY THERAPY CO | 2084             | Speech Therapy Services for CHS                            | 10E001 2150 3100 00 462000 0000 | 2,464.00     |
|                      |                  | Totals for COMMUNITY THERAPY CORP                          |                                 | 2,464.00     |

| <u>VENDOR</u>                            | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                                    | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|------------------------------------------|------------------|---------------------------------------------------------------|---------------------------------|---------------|
| COMMUNITY UNIT SCH00                     | MKV-ST24-05v2    | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 235.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-06v2    | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 235.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-11v2    | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 188.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-13v2    | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 235.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-19      | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 940.50        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-16      | McKinney Vento Shared Transportation                          | 10E001 2550 3320 00 430000 0000 | 231.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-21      | McKinney Vento Transportation                                 | 10E001 2550 3320 00 430000 0000 | 188.00        |
| COMMUNITY UNIT SCH00                     | MKV-SY24-27      | McKinney Vento Transportation                                 | 10E001 2550 3320 00 430000 0000 | 141.00        |
| Totals for COMMUNITY UNIT SCHOOL DIST 30 |                  |                                                               |                                 | 2,393.50      |
| CONSERV FS                               | 6429100          | Grounds Supplies                                              | 20E001 2540 4120 00 000000 0000 | 2,417.56      |
| CONSERV FS                               | 6429561          | Grounds Supplies                                              | 20E001 2540 4120 00 000000 0000 | 5,136.10      |
| Totals for CONSERV FS                    |                  |                                                               |                                 | 7,553.66      |
| CONTINENTAL RESOURCE                     | 91154412         | 400 Wireless Access Points, Juniper Switches, Modules, Cables | 10E001 2660 7100 00 000000 0000 | 189,546.49    |
| CONTINENTAL RESOURCE                     | 91154412         | 400 Wireless Access Points, Juniper Switches, Modules, Cables | 10E001 2220 5400 00 499800 0000 | 500,000.00    |
| CONTINENTAL RESOURCE                     | 91154412         | 400 Wireless Access Points, Juniper Switches, Modules, Cables | 10E001 2220 7100 00 499800 0000 | 526,000.00    |
| Totals for CONTINENTAL RESOURCES, INC    |                  |                                                               |                                 | 1,215,546.49  |
| CORTLAND COMM FIREMA                     | 17324            | BS Cards for Nurses                                           | 10E001 2130 4100 00 462000 0000 | 50.00         |
| Totals for CORTLAND COMM FIREMANS ASSOC  |                  |                                                               |                                 | 50.00         |
| COUNTRY DONUTS                           | Feb 26           | Coyote Of The Month Breakfast                                 | 10E008 2410 4100 00 000000 0000 | 165.68        |
| Totals for COUNTRY DONUTS                |                  |                                                               |                                 | 165.68        |
| COVE SCHOOL, INC                         | SD301-23Adj      | Fall 2023 Tuition Rate Adjustment                             | 10E001 1912 6700 00 000000 0000 | 2,263.20      |
| COVE SCHOOL, INC                         | SD301-0124       | Jan Monthly Tuition                                           | 10E001 1912 6700 00 000000 0000 | 5,560.00      |
| Totals for COVE SCHOOL, INC              |                  |                                                               |                                 | 7,823.20      |
| COVINGTON, ELIZABETH                     | Dec 2023         | Dec Mileage Reimbursement                                     | 10E002 2140 3320 00 000000 0000 | 5.63          |
| Totals for COVINGTON, ELIZABETH          |                  |                                                               |                                 | 5.63          |
| COWSER, ELIZABETH                        | Tuition 12-23    | Tuition Reimbursement EDU 6110, 6500                          | 10E003 1120 2300 00 000000 0000 | 900.00        |
| Totals for COWSER, ELIZABETH             |                  |                                                               |                                 | 900.00        |
| CREADON, KYLE                            | Jan 15           | Fuel Reimbursement                                            | 20E001 2540 4110 00 000000 0000 | 50.18         |
| Totals for CREADON, KYLE                 |                  |                                                               |                                 | 50.18         |
| DANZ, ERIN                               | Oct 20           | Prof Dev 2023 IL Art Education Assoc Conference               | 10E004 2210 6400 00 000000 0000 | 239.00        |
| Totals for DANZ, ERIN                    |                  |                                                               |                                 | 239.00        |
| DATAMATION IMAGING S                     | JAN-81625        | Dec Monthly File Storage                                      | 10E001 2660 3160 00 462000 0000 | 595.35        |
| DATAMATION IMAGING S                     | JAN-81625        | Dec Monthly File Storage                                      | 10E001 2660 3160 00 000000 0000 | 176.40        |
| Totals for DATAMATION IMAGING SERVICES   |                  |                                                               |                                 | 771.75        |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                                              | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|-------------------------------------------------------------------------|---------------------------------|---------------|
| DK ENVIRONMENTAL SER | DKES-2023-119    | Environmental Services Future HS,<br>Maas Farm Site                     | 20E002 2540 5410 00 000000 0000 | 10,100.00     |
|                      |                  | Totals for DK ENVIRONMENTAL SERVICES, IN                                |                                 | 10,100.00     |
| DOMANICO PSYCHOLOGIC | 2908             | Bilingual Psych Eval                                                    | 10E001 2140 3140 00 462000 0000 | 875.00        |
|                      |                  | Totals for DOMANICO PSYCHOLOGICAL SERVIC                                |                                 | 875.00        |
| DORN, JENNIFER       | Jan 9            | Reimbursement of B&G Snow Event<br>Breakfast                            | 20E001 2540 4110 00 000000 0000 | 160.84        |
|                      |                  | Totals for DORN, JENNIFER                                               |                                 | 160.84        |
| DUMOULIN, REBECCA    | Tuition 12-23    | Tuition Reimbursement EDU 6110,<br>6500                                 | 10E003 1120 2300 00 000000 0000 | 900.00        |
|                      |                  | Totals for DUMOULIN, REBECCA                                            |                                 | 900.00        |
| DUPAGE FEDERATION ON | 9683             | Translation, Interpreting, and<br>Telephonic Interpretation<br>Services | 10E001 1800 3190 00 000000 0000 | 543.05        |
|                      |                  | Totals for DUPAGE FEDERATION ON HUMAN                                   |                                 | 543.05        |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E001 2540 4660 00 000000 0000 | 1,100.49      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E002 2540 4660 00 000000 0000 | 26,104.46     |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E003 2540 4660 00 000000 0000 | 5,516.52      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E004 2540 4660 00 000000 0000 | 7,557.95      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E005 2540 4660 00 000000 0000 | 3,002.39      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E008 2540 4660 00 000000 0000 | 7,755.81      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E010 2540 4660 00 000000 0000 | 7,536.35      |
| DYNEGY ENERGY SERVIC | 395546623121     | Electric Service All Buildings                                          | 20E011 2540 4660 00 000000 0000 | 15,558.08     |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E001 2540 4660 00 000000 0000 | 1,220.07      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E002 2540 4660 00 000000 0000 | 28,013.10     |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E003 2540 4660 00 000000 0000 | 6,361.06      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E004 2540 4660 00 000000 0000 | 7,906.31      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E005 2540 4660 00 000000 0000 | 3,508.86      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E008 2540 4660 00 000000 0000 | 8,620.46      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E010 2540 4660 00 000000 0000 | 8,084.53      |
| DYNEGY ENERGY SERVIC | 395546624011     | Electric Service All Buildings                                          | 20E011 2540 4660 00 000000 0000 | 15,682.27     |
|                      |                  | Totals for DYNEGY ENERGY SERVICES                                       |                                 | 153,528.71    |
| ECCEZION, LTD        | 473879           | June 30 2023 Audit Examination                                          | 10E001 2310 3170 00 000000 0000 | 11,375.00     |
|                      |                  | Totals for ECCEZION, LTD                                                |                                 | 11,375.00     |
| ECOWATER/DEKALB BOTT | 10025 12-23      | Athletics Office Water                                                  | 10E002 1500 4900 00 000000 0000 | 72.41         |
|                      |                  | Totals for ECOWATER/DEKALB BOTTLED WATER                                |                                 | 72.41         |
| EDMENTUM             | INV3223579       | EdOptions Academy Enrollment<br>Overages                                | 10E001 2212 3190 00 000000 0000 | 750.00        |
|                      |                  | Totals for EDMENTUM                                                     |                                 | 750.00        |
| EDYNAMIC LP          | INV-EL-00003302  | Personal Finance 3 Year License<br>1/24-1/27                            | 10E002 1130 3100 00 322000 0000 | 1,795.00      |
|                      |                  | Totals for EDYNAMIC LP                                                  |                                 | 1,795.00      |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable<br>Expenses                                 | 10E002 1500 3900 00 000000 0000 | 78.68         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable<br>Expenses                                 | 10E002 1500 3900 00 000000 0000 | 546.31        |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>           | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|--------------------------------------|---------------------------------|---------------|
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4910 00 000000 0000 | 111.32        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10R000 1999 0000 00 000000 0000 | 100.00        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 185.84        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 15.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 76.84         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 69.57         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 104.38        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 9.80          |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 554.89        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 134.81        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 44.15         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 437.50        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 4120 00 000000 0000 | 24.60         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1500 3120 00 000000 0000 | 3,902.08      |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E002 1130 4100 00 000000 0000 | 468.94        |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 5.95          |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 63.65         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 1.15          |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 28.10         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E001 2210 4100 00 000000 0000 | 90.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E001 2210 4100 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME | 5013 02-24       | Athletics, Accounts Payable Expenses | 10E001 2210 4100 00 000000 0000 | 30.00         |

| <u>VENDOR</u>                            | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                      | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|------------------------------------------|------------------|-------------------------------------------------|---------------------------------|---------------|
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E001 2210 4100 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 2560 6400 00 000000 0000 | 220.00        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 40E001 2550 6400 00 000000 0000 | 40.00         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10R000 1999 0000 00 000000 0000 | 1,000.00      |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 19.96         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 10.09         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 10.88         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 23.17         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 40E001 2550 4640 00 000000 0000 | 38.93         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 15.07         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 36.15         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 3120 00 000000 0000 | 520.98        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 3120 00 000000 0000 | 520.98        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 22.62         |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 425.28        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 450.00        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 178.94        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 4120 00 000000 0000 | 285.07        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10R000 1999 0000 00 000000 0000 | 175.00        |
| ELAN CORPORATE PAYME                     | 5013 02-24       | Athletics, Accounts Payable Expenses            | 10E002 1500 3120 00 000000 0000 | 5,794.88      |
| Totals for ELAN CORPORATE PAYMENT SYSTEM |                  |                                                 |                                 | 17,191.56     |
| ELGIN COMMUNITY COLL                     | 23FABURL-663     | Community College Tuition                       | 10E001 4270 6700 00 000000 0000 | 22,937.30     |
| Totals for ELGIN COMMUNITY COLLEGE       |                  |                                                 |                                 | 22,937.30     |
| ENTEC SERVICES INC                       | SIN052579        | Quarterly Billing for Technical Support Program | 20E001 2540 3100 00 000000 0000 | 1,958.25      |
| Totals for ENTEC SERVICES INC            |                  |                                                 |                                 | 1,958.25      |
| EOSULLIVAN CONSULTIN                     | 1A-2024          | Information Communication Consulting            | 10E001 2310 3100 00 000000 0000 | 5,880.73      |
| Totals for EOSULLIVAN CONSULTING LLC     |                  |                                                 |                                 | 5,880.73      |
| ERIKSSON ENGINEERING                     | 29826            | Professional Services Rendered for Future CHS   | 20E002 2540 5410 00 000000 0000 | 13,350.00     |
| ERIKSSON ENGINEERING                     | 29828            | Professional Services Rendered                  | 20E001 2540 3100 00 000000 0000 | 3,140.00      |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>               | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|------------------------------------------|---------------------------------|---------------|
|                      |                  | Central HS Turn Lane                     |                                 |               |
| ERIKSSON ENGINEERING | 29909            | Professional Services Rendered           | 20E002 2540 5410 00 000000 0000 | 15,427.50     |
|                      |                  | Future HS                                |                                 |               |
| ERIKSSON ENGINEERING | 29928            | Professional Services Rendered           | 20E002 2540 5400 00 000000 0000 | 1,000.00      |
|                      |                  | CHS Addition                             |                                 |               |
| ERIKSSON ENGINEERING | 29929            | Professional Services Rendered           | 20E002 2540 5410 00 000000 0000 | 169.00        |
|                      |                  | Future HS                                |                                 |               |
|                      |                  | Totals for ERIKSSON ENGINEERING ASSOCIAT |                                 | 33,086.50     |
| ESPINOSA, ERIK       | Jan 2024         | Jan Contracted Psych Services            | 10E001 2140 3140 00 462000 0000 | 2,075.00      |
|                      |                  | Totals for ESPINOSA, ERIK                |                                 | 2,075.00      |
| FARWELL, TESSA       | Tuition 12-23    | Tuition Reimbursement EDU 6225           | 10E002 1130 2300 00 000000 0000 | 450.00        |
|                      |                  | Totals for FARWELL, TESSA                |                                 | 450.00        |
| FEDEX                | 8-367-27978      | Shipping Charges                         | 10E002 2410 3410 00 000000 0000 | 115.16        |
|                      |                  | Totals for FEDEX                         |                                 | 115.16        |
| FEECE OIL COMPANY    | 4042783          | Fuel, Drivers Ed Fuel October 2023       | 10E002 1730 4100 00 000000 0000 | 158.83        |
| FEECE OIL COMPANY    | 4042783          | Fuel, Drivers Ed Fuel October 2023       | 40E001 2550 4640 00 000000 0000 | 1,567.01      |
| FEECE OIL COMPANY    | 4045657          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 2,612.95      |
| FEECE OIL COMPANY    | 4045675          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 2,601.54      |
| FEECE OIL COMPANY    | 4047299          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 3,158.19      |
| FEECE OIL COMPANY    | 4047320          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 2,438.17      |
| FEECE OIL COMPANY    | 4047949          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 4,096.00      |
| FEECE OIL COMPANY    | 4047970          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 1,106.08      |
| FEECE OIL COMPANY    | 4048685          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 3,452.17      |
| FEECE OIL COMPANY    | 4048691          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 1,971.32      |
| FEECE OIL COMPANY    | 4049342          | DEF Fuel Additive                        | 40E001 2550 4640 00 000000 0000 | 360.00        |
| FEECE OIL COMPANY    | 4049609          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 3,053.48      |
| FEECE OIL COMPANY    | 4049623          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 2,067.79      |
| FEECE OIL COMPANY    | 4050524          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 5,925.94      |
| FEECE OIL COMPANY    | 4050538          | Fuel                                     | 40E001 2550 4640 00 000000 0000 | 1,915.57      |
|                      |                  | Totals for FEECE OIL COMPANY             |                                 | 36,485.04     |
| FERSTL, BRENT        | Dec 2023         | IL Track and Cross Country Assoc         | 10E011 1500 6400 00 000000 0000 | 103.00        |
|                      |                  | Conference Reimb                         |                                 |               |
|                      |                  | Totals for FERSTL, BRENT                 |                                 | 103.00        |
| FIRST SECURITY SYSTE | S94884           | Intercom Repair HBT                      | 20E001 2540 3230 00 000000 0000 | 361.00        |
| FIRST SECURITY SYSTE | 3401902          | Digital Clocks for D301                  | 20E001 2540 4110 00 000000 0000 | 4,532.00      |
|                      |                  | Totals for FIRST SECURITY SYSTEMS, INC   |                                 | 4,893.00      |
| FISHER SCIENTIFIC    | 9301277          | Supplies                                 | 10E011 1120 4110 00 000000 0000 | 81.85         |
|                      |                  | Totals for FISHER SCIENTIFIC             |                                 | 81.85         |
| FLANNERY, MICHELLE   | CDL 10-23        | CDL License Renewal Reimbursement        | 40E001 2550 6400 00 000000 0000 | 30.00         |
|                      |                  | Totals for FLANNERY, MICHELLE            |                                 | 30.00         |
| FLINN SCIENTIFIC, IN | 2957259          | Science Supplies Engelbrecht             | 10E002 1130 4100 00 000000 0000 | 22.35         |
| FLINN SCIENTIFIC, IN | 2962512          | Science Supplies                         | 10E002 1130 4100 00 000000 0000 | 17.70         |
|                      |                  | Totals for FLINN SCIENTIFIC, INC         |                                 | 40.05         |
| FLOLO CORPORATION    | 460520           | Maintenance Supplies                     | 20E001 2540 4110 00 000000 0000 | 181.34        |

| VENDOR                                   | INVOICE #        | INVOICE DESCRIPTION                      | ACCOUNT NUMBER                  | AMOUNT   |
|------------------------------------------|------------------|------------------------------------------|---------------------------------|----------|
| Totals for FLOLO CORPORATION             |                  |                                          |                                 | 181.34   |
| FOLLETT CONTENT SOLU                     | 303750           | Library Books                            | 10E010 2220 4300 00 000000 0000 | 1,730.32 |
| FOLLETT CONTENT SOLU                     | 303750A          | Library Books                            | 10E010 2220 4300 00 000000 0000 | 479.63   |
| FOLLETT CONTENT SOLU                     | 303750F          | Library Books                            | 10E010 2220 4300 00 000000 0000 | 375.76   |
| FOLLETT CONTENT SOLU                     | 314792           | Library Supplies, CHS Grant              | 10E001 2220 4100 00 399900 0000 | 185.24   |
| FOLLETT CONTENT SOLU                     | 314785F          | Library Order, CHS Grant                 | 10E001 2220 4100 00 399900 0000 | 440.00   |
| FOLLETT CONTENT SOLU                     | 304273F          | Library Books                            | 10E004 2220 4300 00 000000 0000 | 386.76   |
| FOLLETT CONTENT SOLU                     | 325225           | Educational Media, Books                 | 10E011 2220 4300 00 000000 0000 | 801.93   |
| FOLLETT CONTENT SOLU                     | 314792A          | Library Grant Supplies, CHS              | 10E001 2220 4100 00 399900 0000 | 447.01   |
| FOLLETT CONTENT SOLU                     | 331126           | Books                                    | 10E011 2220 4300 00 000000 0000 | 295.05   |
| Totals for FOLLETT CONTENT SOLUTIONS, LL |                  |                                          |                                 | 5,141.70 |
| FOX TECH TRANSITION                      | SESINV-035095    | Jan Monthly Tuition                      | 10E001 1912 6700 00 000000 0000 | 3,205.86 |
| Totals for FOX TECH TRANSITION PROGRAM   |                  |                                          |                                 | 3,205.86 |
| FOX VALLEY FIRE & SA                     | IN00652924       | Vehicle Bracket Repair<br>Transportation | 20E001 2540 3100 00 000000 0000 | 75.00    |
| FOX VALLEY FIRE & SA                     | IN00654878       | Semiannual Ansul Inspection PV           | 20E001 2540 3100 00 000000 0000 | 181.95   |
| FOX VALLEY FIRE & SA                     | IN00654879       | Semiannual Ansul Inspection CT           | 20E001 2540 3100 00 000000 0000 | 236.95   |
| FOX VALLEY FIRE & SA                     | IN00654880       | Semiannual Ansul Inspection PKMS         | 20E001 2540 3100 00 000000 0000 | 276.90   |
| FOX VALLEY FIRE & SA                     | IN00656764       | Semiannual Ansul Inspection HBT          | 20E001 2540 3100 00 000000 0000 | 209.95   |
| FOX VALLEY FIRE & SA                     | IN00656765       | Semiannual Ansul Inspection CMS          | 20E001 2540 3100 00 000000 0000 | 217.95   |
| Totals for FOX VALLEY FIRE & SAFETY CO   |                  |                                          |                                 | 1,198.70 |
| FRANKLIN, KEITH                          | Uniform FY24     | 2023-2024 Uniform Reimbursement          | 20E002 2540 4110 00 000000 0000 | 236.36   |
| Totals for FRANKLIN, KEITH               |                  |                                          |                                 | 236.36   |
| FRENETTE, JENNIFER                       | Tuition 12-23    | Tuition Reimbursement ELSE 6314,<br>6345 | 10E010 1110 2300 00 000000 0000 | 900.00   |
| Totals for FRENETTE, JENNIFER            |                  |                                          |                                 | 900.00   |
| FUN AND FUNCTION LLC                     | 736243           | SPED Item                                | 10E001 1200 4100 00 462000 0000 | 109.60   |
| Totals for FUN AND FUNCTION LLC          |                  |                                          |                                 | 109.60   |
| GALESKI, MICHAEL                         | Dec 1            | Professional Dev IAHPERD<br>Convention   | 10E010 2210 6400 00 000000 0000 | 185.00   |
| GALESKI, MICHAEL                         | Tuition 12-23    | Tuition Reimbursement EDU 6500           | 10E010 1110 2300 00 000000 0000 | 450.00   |
| Totals for GALESKI, MICHAEL              |                  |                                          |                                 | 635.00   |
| GALLAGHER BASSETT SE                     | 2857-002606-E0-0 | Legal Liability Claim                    | 80E001 2369 3180 00 000000 0000 | 67.50    |
| Totals for GALLAGHER BASSETT SERVICES IN |                  |                                          |                                 | 67.50    |
| GBC DOCUMENT FINISHI                     | 4728134521       | Laminating Film                          | 10E008 1110 4100 00 000000 0000 | 1,143.21 |
| Totals for GBC DOCUMENT FINISHING        |                  |                                          |                                 | 1,143.21 |
| GIBSON, TABITHA                          | Uniform FY24a    | 2023-2024 Uniform Reimbursement          | 10E004 2560 4110 00 000000 0000 | 69.86    |
| Totals for GIBSON, TABITHA               |                  |                                          |                                 | 69.86    |
| GORDON FLESCH COMPAN                     | IN14515040       | Staples for Copier                       | 10E010 1110 4170 00 000000 0000 | 112.92   |
| GORDON FLESCH COMPAN                     | IN14525252       | Black and Color Copies PK PV CT<br>HBT   | 10E001 2410 3250 00 000000 0000 | 1,608.21 |
| GORDON FLESCH COMPAN                     | I00890239        | Copiers                                  | 10E001 2410 3250 00 000000 0000 | 3,995.61 |
| GORDON FLESCH COMPAN                     | IN14539872       | Copy Supplies                            | 10E011 1120 4170 00 000000 0000 | 318.76   |
| GORDON FLESCH COMPAN                     | IN14545228       | Staple Order                             | 10E008 1110 4170 00 000000 0000 | 40.46    |
| GORDON FLESCH COMPAN                     | IN14546401       | Black and Color Copies PV PKMS CT        | 10E001 2410 3250 00 000000 0000 | 1,306.18 |

| VENDOR              | INVOICE #  | INVOICE DESCRIPTION                          | ACCOUNT NUMBER                       | AMOUNT   |
|---------------------|------------|----------------------------------------------|--------------------------------------|----------|
|                     |            | HBT                                          |                                      |          |
|                     |            |                                              | Totals for GORDON FLESCH COMPANY INC | 7,382.14 |
| GORDON FOOD SERVICE | 9005444001 | Food                                         | 10E003 2560 4100 00 000000 0000      | 646.45   |
| GORDON FOOD SERVICE | 9005444004 | Food                                         | 10E003 2560 4100 00 000000 0000      | 179.74   |
| GORDON FOOD SERVICE | 9005444009 | Supplies                                     | 10E003 2560 4900 00 000000 0000      | 168.08   |
| GORDON FOOD SERVICE | 9005880528 | Food                                         | 10E003 2560 4100 00 000000 0000      | 2,059.44 |
| GORDON FOOD SERVICE | 9005880532 | Supplies                                     | 10E003 2560 4900 00 000000 0000      | 191.61   |
| GORDON FOOD SERVICE | 2000805337 | Food Credit, Apply to Inv#<br>9004759404     | 10E011 2560 4100 00 000000 0000      | -30.08   |
| GORDON FOOD SERVICE | 2000855225 | Food Credit, Apply to Inv#<br>9005911098     | 10E011 2560 4100 00 000000 0000      | -55.13   |
| GORDON FOOD SERVICE | 2000879467 | Supplies Credit, Apply to Inv#<br>9006087546 | 10E002 2560 4900 00 000000 0000      | -57.57   |
| GORDON FOOD SERVICE | 9005477241 | Food                                         | 10E011 2560 4100 00 000000 0000      | 2,295.04 |
| GORDON FOOD SERVICE | 9005477243 | Food                                         | 10E011 2560 4100 00 000000 0000      | 127.04   |
| GORDON FOOD SERVICE | 9005477246 | Food                                         | 10E011 2560 4100 00 000000 0000      | 1,230.11 |
| GORDON FOOD SERVICE | 9005477247 | Food                                         | 10E011 2560 4100 00 000000 0000      | 155.20   |
| GORDON FOOD SERVICE | 9005477248 | Supplies                                     | 10E011 2560 4900 00 000000 0000      | 399.12   |
| GORDON FOOD SERVICE | 9005880497 | Food, Supplies                               | 10E002 2560 4100 00 000000 0000      | 7,587.55 |
| GORDON FOOD SERVICE | 9005880497 | Food, Supplies                               | 10E002 2560 4900 00 000000 0000      | 472.97   |
| GORDON FOOD SERVICE | 9005911096 | Food                                         | 10E011 2560 4100 00 000000 0000      | 339.19   |
| GORDON FOOD SERVICE | 9005911098 | Food                                         | 10E011 2560 4100 00 000000 0000      | 165.39   |
| GORDON FOOD SERVICE | 9005911102 | Food, Supplies                               | 10E011 2560 4100 00 000000 0000      | 753.61   |
| GORDON FOOD SERVICE | 9005911102 | Food, Supplies                               | 10E011 2560 4900 00 000000 0000      | 155.53   |
| GORDON FOOD SERVICE | 9005911146 | Food, Supplies                               | 10E005 2560 4100 00 000000 0000      | 500.14   |
| GORDON FOOD SERVICE | 9005911146 | Food, Supplies                               | 10E005 2560 4900 00 000000 0000      | 104.20   |
| GORDON FOOD SERVICE | 9005911150 | Food, Supplies                               | 10E010 2560 4100 00 000000 0000      | 1,759.34 |
| GORDON FOOD SERVICE | 9005911150 | Food, Supplies                               | 10E010 2560 4900 00 000000 0000      | 119.11   |
| GORDON FOOD SERVICE | 9005911152 | Food                                         | 10E010 2560 4100 00 000000 0000      | 110.26   |
| GORDON FOOD SERVICE | 9005923485 | Food                                         | 10E002 2560 4100 00 000000 0000      | 3,400.98 |
| GORDON FOOD SERVICE | 9005923575 | Food, Supplies                               | 10E004 2560 4100 00 000000 0000      | 1,765.03 |
| GORDON FOOD SERVICE | 9005923575 | Food, Supplies                               | 10E004 2560 4900 00 000000 0000      | 175.40   |
| GORDON FOOD SERVICE | 9005923582 | Food                                         | 10E004 2560 4100 00 000000 0000      | 110.26   |
| GORDON FOOD SERVICE | 9006087582 | Food, Supplies                               | 10E004 2560 4100 00 000000 0000      | 610.10   |
| GORDON FOOD SERVICE | 9006087582 | Food, Supplies                               | 10E004 2560 4900 00 000000 0000      | 49.20    |
| GORDON FOOD SERVICE | 9006076365 | Food, Supplies                               | 10E005 2560 4100 00 000000 0000      | 709.80   |
| GORDON FOOD SERVICE | 9006076365 | Food, Supplies                               | 10E005 2560 4900 00 000000 0000      | 64.55    |
| GORDON FOOD SERVICE | 9006076558 | Food, Supplies                               | 10E010 2560 4100 00 000000 0000      | 1,376.84 |
| GORDON FOOD SERVICE | 9006076558 | Food, Supplies                               | 10E010 2560 4900 00 000000 0000      | 44.62    |
| GORDON FOOD SERVICE | 2000898157 | Food Credit, Apply to Inv#<br>9006209925     | 10E003 2560 4100 00 000000 0000      | -64.68   |
| GORDON FOOD SERVICE | 2000903210 | Food Credit, Apply to Inv#<br>9006240502     | 10E005 2560 4100 00 000000 0000      | -84.36   |
| GORDON FOOD SERVICE | 9005911141 | Food, supplies                               | 10E008 2560 4100 00 000000 0000      | 1,696.73 |
| GORDON FOOD SERVICE | 9005911141 | Food, supplies                               | 10E008 2560 4900 00 000000 0000      | 143.88   |
| GORDON FOOD SERVICE | 9006076551 | Food, Supplies                               | 10E011 2560 4100 00 000000 0000      | 319.38   |
| GORDON FOOD SERVICE | 9006076551 | Food, Supplies                               | 10E011 2560 4900 00 000000 0000      | 19.92    |
| GORDON FOOD SERVICE | 9006076557 | Food, supplies                               | 10E008 2560 4100 00 000000 0000      | 1,710.92 |
| GORDON FOOD SERVICE | 9006076557 | Food, supplies                               | 10E008 2560 4900 00 000000 0000      | 89.24    |
| GORDON FOOD SERVICE | 9006087546 | Food, Supplies                               | 10E002 2560 4100 00 000000 0000      | 2,736.72 |
| GORDON FOOD SERVICE | 9006087546 | Food, Supplies                               | 10E002 2560 4900 00 000000 0000      | 646.90   |
| GORDON FOOD SERVICE | 9006209909 | Food, Supplies                               | 10E002 2560 4100 00 000000 0000      | 1,687.17 |
| GORDON FOOD SERVICE | 9006209909 | Food, Supplies                               | 10E002 2560 4900 00 000000 0000      | 863.24   |
| GORDON FOOD SERVICE | 9006251101 | Food                                         | 10E002 2560 4100 00 000000 0000      | 3,016.90 |
| GORDON FOOD SERVICE | 9006288771 | Food, Supplies                               | 10E011 2560 4100 00 000000 0000      | 4,309.19 |

| VENDOR              | INVOICE #  | INVOICE DESCRIPTION                                | ACCOUNT NUMBER                  | AMOUNT    |
|---------------------|------------|----------------------------------------------------|---------------------------------|-----------|
| GORDON FOOD SERVICE | 9006288771 | Food, Supplies                                     | 10E011 2560 4900 00 000000 0000 | 291.22    |
| GORDON FOOD SERVICE | 9006288783 | Food, Supplies                                     | 10E010 2560 4100 00 000000 0000 | 825.23    |
| GORDON FOOD SERVICE | 9006288783 | Food, Supplies                                     | 10E010 2560 4900 00 000000 0000 | 44.62     |
| GORDON FOOD SERVICE | 9006299883 | Food, Supplies                                     | 10E005 2560 4100 00 000000 0000 | 637.55    |
| GORDON FOOD SERVICE | 9006299883 | Food, Supplies                                     | 10E005 2560 4900 00 000000 0000 | 41.54     |
| GORDON FOOD SERVICE | 9006299887 | Food                                               | 10E005 2560 4100 00 000000 0000 | 52.13     |
| GORDON FOOD SERVICE | 2000900352 | Food and Supplies Credit, Apply to Inv# 9006241120 | 10E010 2560 4100 00 000000 0000 | -821.31   |
| GORDON FOOD SERVICE | 2000900352 | Food and Supplies Credit, Apply to Inv# 9006241120 | 10E010 2560 4900 00 000000 0000 | -44.62    |
| GORDON FOOD SERVICE | 2000900675 | Food Credit, Apply to Inv# 9006241076              | 10E011 2560 4100 00 000000 0000 | -3,229.06 |
| GORDON FOOD SERVICE | 2000900685 | Food Credit, Apply to Inv# 9006241091              | 10E011 2560 4100 00 000000 0000 | -1,065.18 |
| GORDON FOOD SERVICE | 2000900692 | Supplies Credit, Apply to Inv# 9006241102          | 10E011 2560 4900 00 000000 0000 | -291.22   |
| GORDON FOOD SERVICE | 9006241076 | Food                                               | 10E011 2560 4100 00 000000 0000 | 3,229.06  |
| GORDON FOOD SERVICE | 9006241091 | Food                                               | 10E011 2560 4100 00 000000 0000 | 1,065.18  |
| GORDON FOOD SERVICE | 9006241102 | Supplies                                           | 10E011 2560 4900 00 000000 0000 | 291.22    |
| GORDON FOOD SERVICE | 9006241120 | Food, Supplies                                     | 10E010 2560 4100 00 000000 0000 | 821.31    |
| GORDON FOOD SERVICE | 9006241120 | Food, Supplies                                     | 10E010 2560 4900 00 000000 0000 | 44.62     |
| GORDON FOOD SERVICE | 9006251135 | Food, Supplies                                     | 10E004 2560 4100 00 000000 0000 | 1,366.37  |
| GORDON FOOD SERVICE | 9006251135 | Food, Supplies                                     | 10E004 2560 4900 00 000000 0000 | 60.46     |
| GORDON FOOD SERVICE | 9006412129 | Food                                               | 10E011 2560 4100 00 000000 0000 | 1,132.43  |
| GORDON FOOD SERVICE | 9006412130 | Food                                               | 10E011 2560 4100 00 000000 0000 | 1,229.19  |
| GORDON FOOD SERVICE | 9006412133 | Supplies                                           | 10E011 2560 4900 00 000000 0000 | 550.95    |
| GORDON FOOD SERVICE | 9006412141 | Food, Supplies                                     | 10E010 2560 4100 00 000000 0000 | 937.17    |
| GORDON FOOD SERVICE | 9006412141 | Food, Supplies                                     | 10E010 2560 4900 00 000000 0000 | 121.98    |
| GORDON FOOD SERVICE | 770263687  | Food                                               | 10E011 2560 4100 00 000000 0000 | 247.45    |
| GORDON FOOD SERVICE | 9005923537 | Food                                               | 10E003 2560 4100 00 000000 0000 | 1,609.35  |
| GORDON FOOD SERVICE | 9006087569 | Food                                               | 10E003 2560 4100 00 000000 0000 | 988.71    |
| GORDON FOOD SERVICE | 9006087570 | Supplies                                           | 10E003 2560 4900 00 000000 0000 | 326.68    |
| GORDON FOOD SERVICE | 9006209925 | Food                                               | 10E003 2560 4100 00 000000 0000 | 1,081.30  |
| GORDON FOOD SERVICE | 9006209928 | Supplies                                           | 10E003 2560 4900 00 000000 0000 | 102.04    |
| GORDON FOOD SERVICE | 9006251115 | Food                                               | 10E003 2560 4100 00 000000 0000 | 802.96    |
| GORDON FOOD SERVICE | 9006379989 | Food, Supplies                                     | 10E002 2560 4100 00 000000 0000 | 2,997.84  |
| GORDON FOOD SERVICE | 9006379989 | Food, Supplies                                     | 10E002 2560 4900 00 000000 0000 | 452.13    |
| GORDON FOOD SERVICE | 9006379997 | Food                                               | 10E003 2560 4100 00 000000 0000 | 682.09    |
| GORDON FOOD SERVICE | 9006412158 | Food, Supplies                                     | 10E005 2560 4100 00 000000 0000 | 811.69    |
| GORDON FOOD SERVICE | 9006412158 | Food, Supplies                                     | 10E005 2560 4900 00 000000 0000 | 44.62     |
| GORDON FOOD SERVICE | 9006422989 | Food                                               | 10E002 2560 4100 00 000000 0000 | 1,383.29  |
| GORDON FOOD SERVICE | 9006423018 | Food, Supplies                                     | 10E004 2560 4100 00 000000 0000 | 1,406.96  |
| GORDON FOOD SERVICE | 9006423018 | Food, Supplies                                     | 10E004 2560 4900 00 000000 0000 | 125.73    |
| GORDON FOOD SERVICE | 934123106  | Food                                               | 10E011 2560 4100 00 000000 0000 | 107.46    |
| GORDON FOOD SERVICE | 2000900484 | Food and Supplies Credit, Apply to Inv# 9006241114 | 10E008 2560 4100 00 000000 0000 | -1,493.63 |
| GORDON FOOD SERVICE | 2000900484 | Food and Supplies Credit, Apply to Inv# 9006241114 | 10E008 2560 4900 00 000000 0000 | -115.18   |
| GORDON FOOD SERVICE | 9006334549 | Food, Supplies                                     | 10E008 2560 4100 00 000000 0000 | 1,498.88  |
| GORDON FOOD SERVICE | 9006334549 | Food, Supplies                                     | 10E008 2560 4900 00 000000 0000 | 115.18    |
| GORDON FOOD SERVICE | 9006334550 | Food                                               | 10E008 2560 4100 00 000000 0000 | 156.39    |
| GORDON FOOD SERVICE | 9006412137 | Food, Supplies                                     | 10E008 2560 4100 00 000000 0000 | 1,346.30  |
| GORDON FOOD SERVICE | 9006412137 | Food, Supplies                                     | 10E008 2560 4900 00 000000 0000 | 225.20    |
| GORDON FOOD SERVICE | 9006552934 | Food, Supplies                                     | 10E002 2560 4100 00 000000 0000 | 4,162.49  |
| GORDON FOOD SERVICE | 9006552934 | Food, Supplies                                     | 10E002 2560 4900 00 000000 0000 | 310.80    |
| GORDON FOOD SERVICE | 9006584370 | Food, Supplies                                     | 10E005 2560 4100 00 000000 0000 | 593.59    |

| <u>VENDOR</u>         | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>               | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|-----------------------|------------------|------------------------------------------|---------------------------------|---------------|
| GORDON FOOD SERVICE   | 9006584370       | Food, Supplies                           | 10E005 2560 4900 00 000000 0000 | 111.84        |
| GORDON FOOD SERVICE   | 9006585833       | Food, Supplies                           | 10E010 2560 4100 00 000000 0000 | 952.27        |
| GORDON FOOD SERVICE   | 9006585833       | Food, Supplies                           | 10E010 2560 4900 00 000000 0000 | 30.34         |
|                       |                  | Totals for GORDON FOOD SERVICE INC       |                                 | 73,129.88     |
| GOVEA, VINCENT        | Oct 1            | Football Party Reimbursement             | 10E003 1500 4100 00 000000 0000 | 25.15         |
|                       |                  | Totals for GOVEA, VINCENT                |                                 | 25.15         |
| GRAINGER              | 9954695764       | Maintenance Supplies                     | 20E001 2540 4110 00 000000 0000 | 649.39        |
| GRAINGER              | 9955541041       | Maintenance Supplies                     | 20E001 2540 4110 00 000000 0000 | 789.07        |
| GRAINGER              | 9967136590       | Circuit Breaker                          | 20E001 2540 7100 00 000000 0000 | 672.31        |
|                       |                  | Totals for GRAINGER                      |                                 | 2,110.77      |
| GREEN CLOSET CREATIV  | 1968             | Website Development, Monthly Mgmt        | 10E001 2660 3160 00 000000 0000 | 1,600.00      |
|                       |                  | Totals for GREEN CLOSET CREATIVE         |                                 | 1,600.00      |
| GREENLEE, RYAN        | Jan 2024         | Jan Mileage Reimbursement                | 10E001 2660 3320 00 000000 0000 | 68.01         |
|                       |                  | Totals for GREENLEE, RYAN                |                                 | 68.01         |
| GROOT INC             | 11758381T107     | Dec Refuse and Recycle All Buildings     | 20E001 2540 3210 00 000000 0000 | 3,742.26      |
|                       |                  | Totals for GROOT INC                     |                                 | 3,742.26      |
| HALL, DOMINIQUE       | Tuition 12-23    | Tuition Reimbursement EDU 6110, 6500     | 10E004 1110 2300 00 000000 0000 | 900.00        |
|                       |                  | Totals for HALL, DOMINIQUE               |                                 | 900.00        |
| HALTER, CHRISTA       | Tuition 12-23    | Tuition Reimbursement EDU 6250, 6225     | 10E010 1110 2300 00 000000 0000 | 900.00        |
|                       |                  | Totals for HALTER, CHRISTA               |                                 | 900.00        |
| HAMPSHIRE AUTO PARTS  | 676074           | Grounds Supplies                         | 20E001 2540 4120 00 000000 0000 | 51.39         |
| HAMPSHIRE AUTO PARTS  | 676155           | Grounds Supplies                         | 20E001 2540 4120 00 000000 0000 | 3.11          |
| HAMPSHIRE AUTO PARTS  | 677535           | Maintenance Supplies                     | 20E001 2540 4110 00 000000 0000 | 273.89        |
|                       |                  | Totals for HAMPSHIRE AUTO PARTS          |                                 | 328.39        |
| HARNESS, SUSAN        | Dec 2023         | Dec Mileage Reimbursement                | 10E001 2130 3320 00 000000 0000 | 17.53         |
| HARNESS, SUSAN        | Jan 2024         | Jan Mileage Reimbursement                | 10E001 2130 3320 00 000000 0000 | 22.95         |
|                       |                  | Totals for HARNESS, SUSAN                |                                 | 40.48         |
| HENRY SCHEIN, INC     | 63654097         | CHS Athletic Trainer Supplies            | 10E002 1500 4100 00 000000 0000 | 128.48        |
| HENRY SCHEIN, INC     | 65141284         | CHS Athletic Trainer Supplies            | 10E002 1500 4100 00 000000 0000 | 22.44         |
|                       |                  | Totals for HENRY SCHEIN, INC             |                                 | 150.92        |
| HERFF JONES, INC      | 1201886          | Diploma Covers                           | 10E002 2410 4100 00 000000 0000 | 3,018.55      |
| HERFF JONES, INC      | 1202571          | Diplomas                                 | 10E002 2410 4100 00 000000 0000 | 1,740.92      |
|                       |                  | Totals for HERFF JONES, INC              |                                 | 4,759.47      |
| HEROLD, LEAH          | Jan 2024         | Jan Mileage Reimbursement                | 10E001 2212 3320 00 000000 0000 | 130.78        |
|                       |                  | Totals for HEROLD, LEAH                  |                                 | 130.78        |
| HINCKLEY SPRING WATE  | 14870571 011324  | B&G Bottled Water                        | 20E001 2540 3700 00 000000 0000 | 267.78        |
| HINCKLEY SPRING WATE  | 2448865 020324   | Water Filtration System                  | 40E001 2550 3700 00 000000 0000 | 70.03         |
|                       |                  | Totals for HINCKLEY SPRING WATER COMPANY |                                 | 337.81        |
| HODGES LOIZZII EISENH | 60941            | Dec Legal Fees                           | 80E001 2369 3180 00 000000 0000 | 13,926.05     |

| VENDOR                                   | INVOICE #     | INVOICE DESCRIPTION                                   | ACCOUNT NUMBER                  | AMOUNT    |
|------------------------------------------|---------------|-------------------------------------------------------|---------------------------------|-----------|
| Totals for HODGES LOIZZI EISENHAMMER ROD |               |                                                       |                                 | 13,926.05 |
| HOME DEPOT PRO                           | 780916755     | Maintenance Supplies                                  | 20E001 2540 4110 00 000000 0000 | 37.50     |
| HOME DEPOT PRO                           | 781524558     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 187.62    |
| HOME DEPOT PRO                           | 781841549     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 64.60     |
| HOME DEPOT PRO                           | 782017628     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 170.94    |
| HOME DEPOT PRO                           | 782017636     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 1,403.67  |
| HOME DEPOT PRO                           | 782017644     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 5,979.26  |
| HOME DEPOT PRO                           | 782017651     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 466.94    |
| HOME DEPOT PRO                           | 782017669     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 624.87    |
| HOME DEPOT PRO                           | 782178701     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 1,296.54  |
| HOME DEPOT PRO                           | 782178719     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 1,088.13  |
| HOME DEPOT PRO                           | 782178727     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 2,119.00  |
| HOME DEPOT PRO                           | 782178735     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 22.90     |
| HOME DEPOT PRO                           | 782613251     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 1,688.58  |
| HOME DEPOT PRO                           | 782613269     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 11.35     |
| HOME DEPOT PRO                           | 782613277     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 102.84    |
| HOME DEPOT PRO                           | 783557200     | Scrubber Repair CT                                    | 20E001 2540 3230 00 000000 0000 | 784.40    |
| HOME DEPOT PRO                           | 778862565     | Water Bottle Fill Station                             | 10E004 2410 7100 00 000000 0000 | 1,296.16  |
| HOME DEPOT PRO                           | 784807125     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 73.40     |
| HOME DEPOT PRO                           | 784823858     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 34.90     |
| HOME DEPOT PRO                           | 784943094     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 10.64     |
| HOME DEPOT PRO                           | 785016999     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 38.40     |
| HOME DEPOT PRO                           | 785052051     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 57.87     |
| HOME DEPOT PRO                           | 785053919     | Custodial Supplies                                    | 20E001 2540 4100 00 000000 0000 | 38.40     |
| Totals for HOME DEPOT PRO                |               |                                                       |                                 | 17,598.91 |
| IASA                                     | 6874-FY24     | Job Bank Subscription Renewal                         | 10E001 2520 6400 00 000000 0000 | 400.00    |
| Totals for IASA                          |               |                                                       |                                 | 400.00    |
| ILLINOIS PRINCIPALS                      | 432456        | 2024 High School MTSS, L. Taubery                     | 10E002 2210 6400 00 000000 0000 | 199.00    |
| ILLINOIS PRINCIPALS                      | 437727        | 2024 High School MTSS, P. Podgorski                   | 10E002 2210 6400 00 000000 0000 | 199.00    |
| ILLINOIS PRINCIPALS                      | 441406        | Prof Dev, AA#3821 2024, E. Pereda                     | 10E002 2210 6400 00 000000 0000 | 199.00    |
| Totals for ILLINOIS PRINCIPALS ASSOCIATI |               |                                                       |                                 | 597.00    |
| IMEG CONSULTANTS COR                     | 23002598.00-7 | Professional Services CHS Addition, 11/13/23-12/24/23 | 20E002 2540 5400 00 000000 0000 | 4,125.00  |
| IMEG CONSULTANTS COR                     | 23002598.00-8 | Professional Services CHS Addition, 12/25/23-01/14/24 | 20E002 2540 5400 00 000000 0000 | 4,125.00  |
| Totals for IMEG CONSULTANTS CORP.        |               |                                                       |                                 | 8,250.00  |
| INTERSTATE BILLING S                     | 3035593104    | Parts                                                 | 40E001 2550 4100 00 000000 0000 | 465.60    |
| INTERSTATE BILLING S                     | 3034867097    | Towing Charges                                        | 40E001 2550 3700 00 000000 0000 | 300.00    |
| Totals for INTERSTATE BILLING SERVICE    |               |                                                       |                                 | 765.60    |
| ISABELL, TEANNA                          | Uniform FY24a | 2023-2024 Uniform Reimbursement                       | 20E002 2540 4110 00 000000 0000 | 165.51    |
| Totals for ISABELL, TEANNA               |               |                                                       |                                 | 165.51    |
| JAMES, KRISTINE                          | Dec 2023      | CDL License Reimbursement                             | 40E001 2550 6400 00 000000 0000 | 30.00     |
| Totals for JAMES, KRISTINE               |               |                                                       |                                 | 30.00     |
| JAMROZEK, DANA                           | Jan 24        | Science Supplies Reimbursement                        | 10E003 1120 4100 00 000000 0000 | 35.25     |
| Totals for JAMROZEK, DANA                |               |                                                       |                                 | 35.25     |
| JAPLON, LINDA                            | Tuition 12-23 | Tuition Reimbursement EDU 6610                        | 10E011 1120 2300 00 000000 0000 | 450.00    |

| VENDOR               | INVOICE #     | INVOICE DESCRIPTION                            | ACCOUNT NUMBER                            | AMOUNT   |
|----------------------|---------------|------------------------------------------------|-------------------------------------------|----------|
|                      |               |                                                | Totals for JAPLON, LINDA                  | 450.00   |
| JENSEN, JENNA        | Tuition 12-23 | Tuition Reimbursement EDU 6565                 | 10E011 1120 2300 00 000000 0000           | 450.00   |
|                      |               |                                                | Totals for JENSEN, JENNA                  | 450.00   |
| JJ KELLER & ASSOCIAT | 9108651492    | Federal Data Base Annual Renewal<br>1/24-12/24 | 40E001 2550 3700 00 000000 0000           | 199.00   |
|                      |               |                                                | Totals for JJ KELLER & ASSOCIATES INC     | 199.00   |
| JOHNSON, ANN MARIE   | Feb 4         | Reimb for Baskets                              | 10E002 2560 4900 00 000000 0000           | 29.78    |
|                      |               |                                                | Totals for JOHNSON, ANN MARIE             | 29.78    |
| JULIE INC            | 2024-0260     | 2024 Annual Assessment                         | 20E001 2540 3100 00 000000 0000           | 381.57   |
|                      |               |                                                | Totals for JULIE INC                      | 381.57   |
| JUSKE, THEODORE      | Feb 2         | Reimb State Cheer Hotel Stay<br>2/2/24         | 10E002 1500 3120 00 000000 0000           | 150.08   |
| JUSKE, THEODORE      | Jan 2024      | Jan and Feb Mileage Reimbursement              | 10E002 1500 3320 00 000000 0000           | 791.94   |
|                      |               |                                                | Totals for JUSKE, THEODORE                | 942.02   |
| JW PEPPER & SON, INC | 365519594     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 211.00   |
| JW PEPPER & SON, INC | 365529288     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 34.74    |
| JW PEPPER & SON, INC | 365532354     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 4.70     |
| JW PEPPER & SON, INC | 365886101     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 164.80   |
| JW PEPPER & SON, INC | 365886438     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 48.40    |
| JW PEPPER & SON, INC | 366035514     | Instructional Supplies                         | 10E011 1120 4110 00 000000 0000           | 293.99   |
|                      |               |                                                | Totals for JW PEPPER & SON, INC           | 757.63   |
| KAHT, ELIZABETH      | Tuition 12-23 | Tuition Reimbursement EDU 6110,<br>6500        | 10E002 1130 2300 00 000000 0000           | 900.00   |
|                      |               |                                                | Totals for KAHT, ELIZABETH                | 900.00   |
| KANE COUNTY REGIONAL | 8002400114    | December Fingerprinting                        | 10E001 2520 3100 00 000000 0000           | 180.00   |
| KANE COUNTY REGIONAL | 8002400128    | January Fingerprinting                         | 10E001 2520 3100 00 000000 0000           | 100.00   |
|                      |               |                                                | Totals for KANE COUNTY REGIONAL OFFICE 0  | 280.00   |
| KARAMITSOS, ALYSSA   | Dec 11        | Cheer Party Reimbursement                      | 10E011 1500 4100 00 000000 0000           | 90.03    |
|                      |               |                                                | Totals for KARAMITSOS, ALYSSA             | 90.03    |
| KARNATZ, SARAH       | Tuition 12-23 | Tuition Reimbursement EDU 6225                 | 10E005 1110 2300 00 000000 0000           | 450.00   |
|                      |               |                                                | Totals for KARNATZ, SARAH                 | 450.00   |
| KAVINA, BINAIFER     | Dec 28        | Bilingual Speech Evaluation                    | 10E001 2150 3100 00 462000 0000           | 733.78   |
|                      |               |                                                | Totals for KAVINA, BINAIFER               | 733.78   |
| KB BILINGUAL SERVICE | 30            | Bilingual Speech Services                      | 10E001 2150 3100 00 462000 0000           | 1,300.00 |
|                      |               |                                                | Totals for KB BILINGUAL SERVICES          | 1,300.00 |
| KIDS DISCOVER        | 100165323-1   | Resources for PKMS SPED Classroom              | 10E001 1200 4100 00 462000 0000           | 175.65   |
|                      |               |                                                | Totals for KIDS DISCOVER                  | 175.65   |
| KING, NICHOLAS       | Jan 2024      | Jan Mileage Reimbursement                      | 10E001 2660 3320 00 000000 0000           | 27.67    |
|                      |               |                                                | Totals for KING, NICHOLAS                 | 27.67    |
| LANGUAGE TESTING INT | L72298-IN     | Biliteracy Exam                                | 10E002 1130 4900 00 000000 0000           | 40.00    |
|                      |               |                                                | Totals for LANGUAGE TESTING INTERNATIONAL | 40.00    |

| <u>VENDOR</u>           | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                           | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|-------------------------|------------------|------------------------------------------------------|---------------------------------|---------------|
| LARSON & DARBY GROUP    | 44076            | Professional Services Rendered<br>CHS Addition       | 20E002 2540 5400 00 000000 0000 | 9,120.00      |
| LARSON & DARBY GROUP    | 44077            | Professional Services Rendered<br>Future High School | 20E002 2540 5410 00 000000 0000 | 380,850.92    |
|                         |                  | Totals for LARSON & DARBY GROUP                      |                                 | 389,970.92    |
| LAUDERDALE ELECTRIC     | 9532             | Electrical Repairs CHS Kitchen                       | 20E001 2540 3230 00 000000 0000 | 30,950.00     |
| LAUDERDALE ELECTRIC     | 9565             | Boiler Pump Repair PV                                | 20E001 2540 3230 00 000000 0000 | 550.00        |
|                         |                  | Totals for LAUDERDALE ELECTRIC                       |                                 | 31,500.00     |
| LAW OFFICE OF CYNTHIA   | Dec 2023         | Dec Mentoring Services                               | 80E001 2369 3180 00 000000 0000 | 570.00        |
|                         |                  | Totals for LAW OFFICE OF CYNTHIA DECOLA              |                                 | 570.00        |
| LEARNING WITHOUT TEARS  | INV196987        | Student Workbooks SPED                               | 10E004 1110 4200 00 000000 0000 | 89.10         |
|                         |                  | Totals for LEARNING WITHOUT TEARS                    |                                 | 89.10         |
| LEITNER, BRAD           | Jan 2024         | Jan Mileage Reimbursement                            | 10E001 2660 3320 00 000000 0000 | 46.30         |
|                         |                  | Totals for LEITNER, BRAD                             |                                 | 46.30         |
| LOOMIS, SHAWN           | Jan 26           | Reimb Girls Bowling Conf Tourney<br>Hospitality      | 10E002 1500 4900 00 000000 0000 | 107.33        |
|                         |                  | Totals for LOOMIS, SHAWN                             |                                 | 107.33        |
| LOVE YOUR CLASSROOM     | 1199             | Consultation and Training                            | 10E001 2210 3100 00 462000 0000 | 1,222.82      |
|                         |                  | Totals for LOVE YOUR CLASSROOM LLC                   |                                 | 1,222.82      |
| LUDA                    | 1713             | LUDA Conference April 2024, S.<br>Birkmeier          | 10E001 2212 6400 00 000000 0000 | 499.00        |
|                         |                  | Totals for LUDA                                      |                                 | 499.00        |
| LUTZ, DANIEL            | Uniform FY24     | 2023-2024 Uniform Reimbursement                      | 20E002 2540 4110 00 000000 0000 | 173.59        |
| LUTZ, DANIEL            | Uniform FY24a    | 2023-2024 Uniform Reimbursement                      | 20E002 2540 4110 00 000000 0000 | 119.83        |
|                         |                  | Totals for LUTZ, DANIEL                              |                                 | 293.42        |
| MACGILL DISCOUNT SCHOOL | IN0857750        | Nurse Supplies                                       | 10E011 1120 4250 00 000000 0000 | 120.91        |
|                         |                  | Totals for MACGILL DISCOUNT SCHOOL NURSE             |                                 | 120.91        |
| MADONIA, ALAINA         | Tuition 12-23    | Tuition Reimbursement EDU 6110,<br>6500              | 10E004 1110 2300 00 000000 0000 | 900.00        |
|                         |                  | Totals for MADONIA, ALAINA                           |                                 | 900.00        |
| MARACCINI, CARRIE       | Feb 4            | Reimbursement Helium Tank                            | 40E001 2550 4900 00 000000 0000 | 53.14         |
|                         |                  | Totals for MARACCINI, CARRIE                         |                                 | 53.14         |
| MARCINIEC, MEGAN        | Feb 3            | Reimburse Cheer State Meal                           | 10E002 1500 4120 00 000000 0000 | 304.41        |
| MARCINIEC, MEGAN        | Jan 26           | Reimburse Cheer Sectionals Meals                     | 10E002 1500 4120 00 000000 0000 | 849.61        |
|                         |                  | Totals for MARCINIEC, MEGAN                          |                                 | 1,154.02      |
| MARENGO HIGH SCHOOL     | Jan 26a          | CHS Girls Bowling FVC Contract<br>Difference 1/26/24 | 10E002 1500 6400 00 000000 0000 | 90.00         |
| MARENGO HIGH SCHOOL     | Jan 5a           | CHS Boys Bowling FVC Contract<br>Difference 1/5/24   | 10E002 1500 6400 00 000000 0000 | 233.00        |
|                         |                  | Totals for MARENGO HIGH SCHOOL                       |                                 | 323.00        |
| MARK'S MACHINE SHOP,    | 41184            | Maintenance Supplies                                 | 20E001 2540 4110 00 000000 0000 | 247.92        |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|-------------------------------------------|---------------------------------|---------------|
| MARK'S MACHINE SHOP, | 41220            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 63.30         |
| MARK'S MACHINE SHOP, | 41223            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 750.21        |
|                      |                  | Totals for MARK'S MACHINE SHOP, INC       |                                 | 1,061.43      |
| MCCUISTON HOSPITALIT | 3902             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 540.00        |
| MCCUISTON HOSPITALIT | 3903             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 215.00        |
| MCCUISTON HOSPITALIT | 3904             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 720.00        |
| MCCUISTON HOSPITALIT | 3905             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 360.00        |
| MCCUISTON HOSPITALIT | 3906             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 900.00        |
| MCCUISTON HOSPITALIT | 3907             | Private Transportation                    | 40E001 2550 3310 00 000000 0000 | 900.00        |
|                      |                  | Totals for MCCUISTON HOSPITALITY LLC      |                                 | 3,635.00      |
| MCGRAW HILL SCHOOL E | 130874598001     | Dual Credit Spanish Textbooks             | 10E002 1130 4200 00 000000 0000 | 1,435.62      |
|                      |                  | Totals for MCGRAW HILL SCHOOL EDUCATION   |                                 | 1,435.62      |
| MELVIN, LINDSAY      | Jan 10           | Reimbursement for Notecard Binder Rings   | 10E011 1120 4100 00 000000 0000 | 121.38        |
|                      |                  | Totals for MELVIN, LINDSAY                |                                 | 121.38        |
| MENARDS, ELGIN       | 72023            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 55.83         |
| MENARDS, ELGIN       | 72229            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 125.19        |
| MENARDS, ELGIN       | 72344            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 100.43        |
| MENARDS, ELGIN       | 72669            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 208.64        |
| MENARDS, ELGIN       | 72979            | Maintenance Supplies, CMS Glue Sticks     | 10E003 1120 4100 00 000000 0000 | 18.61         |
| MENARDS, ELGIN       | 72979            | Maintenance Supplies, CMS Glue Sticks     | 20E001 2540 4110 00 000000 0000 | 112.65        |
| MENARDS, ELGIN       | 73090            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 28.88         |
| MENARDS, ELGIN       | 73357            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 547.24        |
| MENARDS, ELGIN       | 73498            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 7.32          |
| MENARDS, ELGIN       | 71264            | Encore Supplies                           | 10E003 1120 4100 00 000000 0000 | 27.45         |
| MENARDS, ELGIN       | 71412            | Encore Supplies                           | 10E003 1120 4100 00 000000 0000 | 85.78         |
| MENARDS, ELGIN       | 71545            | Encore Supplies                           | 10E003 1120 4100 00 000000 0000 | 21.89         |
| MENARDS, ELGIN       | 73996            | Windshield Washer Solution and Auto Spray | 40E001 2550 4100 00 000000 0000 | 126.39        |
| MENARDS, ELGIN       | 73701            | Maintenance Supplies, CMS Glue Sticks     | 10E003 1120 4100 00 000000 0000 | 3.76          |
| MENARDS, ELGIN       | 73701            | Maintenance Supplies, CMS Glue Sticks     | 20E001 2540 4110 00 000000 0000 | 123.69        |
| MENARDS, ELGIN       | 73838            | Maintenance Supplies                      | 20E001 2540 4110 00 000000 0000 | 423.65        |
| MENARDS, ELGIN       | 73899            | Maintenance Supplies, CMS Glue Sticks     | 10E003 1120 4100 00 000000 0000 | 26.32         |
| MENARDS, ELGIN       | 73899            | Maintenance Supplies, CMS Glue Sticks     | 20E001 2540 4110 00 000000 0000 | 36.83         |
|                      |                  | Totals for MENARDS, ELGIN                 |                                 | 2,080.55      |
| MENTA ACADEMY DEKALB | SESINV-034466    | Jan Monthly Tuition                       | 10E001 1912 6700 00 000000 0000 | 6,470.88      |
| MENTA ACADEMY DEKALB | SESINV-034467    | Jan Monthly Tuition                       | 10E001 1912 6700 00 000000 0000 | 3,378.41      |
|                      |                  | Totals for MENTA ACADEMY DEKALB           |                                 | 9,849.29      |
| METRO PREP           | MPG674585        | Monthly Tuition Dec                       | 10E001 1912 6700 00 000000 0000 | 5,345.46      |
|                      |                  | Totals for METRO PREP                     |                                 | 5,345.46      |
| MHS INC              | ORD-387783-B3Y1S | Online Assessment                         | 10E001 2230 3190 00 462000 0000 | 137.50        |
|                      |                  | Totals for MHS INC                        |                                 | 137.50        |

| VENDOR                            | INVOICE #     | INVOICE DESCRIPTION                          | ACCOUNT NUMBER                  | AMOUNT     |
|-----------------------------------|---------------|----------------------------------------------|---------------------------------|------------|
| MICHELETTO, KATHRYN               | Dec 2023      | Dec Mileage Reimbursement                    | 10E001 2212 3320 00 000000 0000 | 20.96      |
| MICHELETTO, KATHRYN               | Jan 2024      | Jan Mileage Reimbursement                    | 10E001 2212 3320 00 000000 0000 | 22.45      |
|                                   |               | Totals for MICHELETTO, KATHRYN               |                                 | 43.41      |
| MID VALLEY SP ED C00              | FY24.4        | FY24 Projected Tuition Invoice               | 10E001 4120 3190 00 000000 0000 | 86,594.00  |
| MID VALLEY SP ED C00              | FY24.4        | FY24 Projected Tuition Invoice               | 10E001 4220 6700 00 000000 0000 | 586,963.67 |
| MID VALLEY SP ED C00              | FY24.4        | FY24 Projected Tuition Invoice               | 10E001 4220 6700 00 462000 0000 | 192,796.01 |
| MID VALLEY SP ED C00              | FY24.4        | FY24 Projected Tuition Invoice               | 10E001 4290 6700 00 000000 0000 | 4,524.00   |
| MID VALLEY SP ED C00              | FY24.13       | Private Transportation                       | 40E001 2550 3310 00 000000 0000 | 13,515.02  |
|                                   |               | Totals for MID VALLEY SP ED COOPERATIVE      |                                 | 884,392.70 |
| MIDWEST COMPUTER PRO              | 447077        | Service Call for CHS LRC                     | 10E001 2660 3160 00 000000 0000 | 925.00     |
|                                   |               | Totals for MIDWEST COMPUTER PRODUCTS, IN     |                                 | 925.00     |
| MINEHART, DESIREE                 | Dec 12        | Speechpathology.com Reimbursement            | 10E001 2210 3100 00 462000 0000 | 99.00      |
|                                   |               | Totals for MINEHART, DESIREE                 |                                 | 99.00      |
| MOLINE COAL VALLEY C              | May 18        | CHS Softball Contract 5/18/24                | 10E002 1500 6400 00 000000 0000 | 100.00     |
|                                   |               | Totals for MOLINE COAL VALLEY COMM UNIT      |                                 | 100.00     |
| MORGAN, DANIEL                    | Tuition 12-23 | Tuition Reimbursement HIS 57101              | 10E002 1130 2300 00 000000 0000 | 450.00     |
|                                   |               | Totals for MORGAN, DANIEL                    |                                 | 450.00     |
| MPS                               | 3195068X      | Licensure for Dual Credit<br>English-reissue | 10E002 1130 4200 00 000000 0000 | 813.94     |
| MPS                               | 34113924      | Textbook supplies-reissue                    | 10E002 1130 4200 00 000000 0000 | 785.96     |
|                                   |               | Totals for MPS                               |                                 | 1,599.90   |
| MUSIC & ARTS CENTER, INV033396061 |               | Band Supplies 2022-2023 School<br>Year       | 10E003 1120 4100 00 000000 0000 | 35.00      |
| MUSIC & ARTS CENTER, INV036602008 |               | Band Supplies 2022-2023 School<br>Year       | 10E003 1120 4100 00 000000 0000 | 453.00     |
| MUSIC & ARTS CENTER, INV042061903 |               | Instrumental Repairs                         | 10E002 1130 3230 00 000000 0000 | 349.00     |
| MUSIC & ARTS CENTER, INV040971421 |               | Band Supplies                                | 10E002 1130 4100 00 000000 0000 | 36.00      |
| MUSIC & ARTS CENTER, INV037504798 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 56.00      |
| MUSIC & ARTS CENTER, INV037830210 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 63.00      |
| MUSIC & ARTS CENTER, INV038149435 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 250.68     |
| MUSIC & ARTS CENTER, INV038148978 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 470.64     |
| MUSIC & ARTS CENTER, INV038509512 |               | Band Supplies                                | 10E002 1130 4100 00 000000 0000 | 373.40     |
| MUSIC & ARTS CENTER, INV040074417 |               | Band Supplies                                | 10E002 1130 4100 00 000000 0000 | 94.00      |
| MUSIC & ARTS CENTER, INV039201025 |               | Instrument Repair                            | 10E002 1130 3230 00 000000 0000 | 236.00     |
| MUSIC & ARTS CENTER, INV036662614 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 48.00      |
| MUSIC & ARTS CENTER, INV036677235 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 24.00      |
| MUSIC & ARTS CENTER, INV036723345 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 38.40      |
| MUSIC & ARTS CENTER, INV036844385 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 96.00      |
| MUSIC & ARTS CENTER, INV036918080 |               | Band Supplies 2022-2023 School<br>Year       | 10E002 1130 4100 00 000000 0000 | 22.40      |
|                                   |               | Totals for MUSIC & ARTS CENTER, INC          |                                 | 2,645.52   |

| VENDOR               | INVOICE #      | INVOICE DESCRIPTION                                     | ACCOUNT NUMBER                  | AMOUNT     |
|----------------------|----------------|---------------------------------------------------------|---------------------------------|------------|
| NAPERVILLE PSYCHIATR | 301-55         | Tutoring                                                | 10E001 1200 3140 00 462000 0000 | 52.00      |
|                      |                | Totals for NAPERVILLE PSYCHIATRIC VENTUR                |                                 | 52.00      |
| NATIONAL COUNCIL FOR | C222916        | Annual CASE Training, R Dalen                           | 10E002 2210 3190 00 322000 0000 | 3,300.00   |
|                      |                | Totals for NATIONAL COUNCIL FOR AGRICULT                |                                 | 3,300.00   |
| NATIONAL SEATING & M | 16-3529057     | Cross Bar for Gait Trainer                              | 10E001 1200 4100 00 462000 0000 | 80.80      |
|                      |                | Totals for NATIONAL SEATING & MOBILITY,                 |                                 | 80.80      |
| NEW FOCUS ACADEMY    | INV02301       | Nov Monthly Tuition, Room and Board, Treatment Services | 10E001 1912 6700 00 000000 0000 | 20,524.00  |
| NEW FOCUS ACADEMY    | INV02400       | Dec Monthly Tuition, Room and Board, Treatment Services | 10E001 1912 6700 00 000000 0000 | 10,016.00  |
|                      |                | Totals for NEW FOCUS ACADEMY                            |                                 | 30,540.00  |
| NEWLINE BEHAVIORAL S | 240142610DS    | Therapy                                                 | 10E001 2140 3140 00 462000 0000 | 40.00      |
| NEWLINE BEHAVIORAL S | 240143457DS    | Therapy                                                 | 10E001 2140 3140 00 462000 0000 | 160.00     |
|                      |                | Totals for NEWLINE BEHAVIORAL SOLUTIONS,                |                                 | 200.00     |
| NICOR GAS            | 25108036754    | 12-2 Nicor Delivery Fee CT                              | 20E010 2540 4650 00 000000 0000 | 1,320.44   |
| NICOR GAS            | 60695549521    | 12-2 Nicor Delivery Fee PKMS                            | 20E011 2540 4650 00 000000 0000 | 2,100.30   |
| NICOR GAS            | 85998410006    | 12-2 Nicor Delivery Fee PV                              | 20E008 2540 4650 00 000000 0000 | 924.86     |
| NICOR GAS            | 71598710003    | 12-2 Nicor Delivery Fee LL                              | 20E005 2540 4650 00 000000 0000 | 482.80     |
| NICOR GAS            | 1617810005     | 12-23 Gas Service Transportation                        | 40E001 2550 4650 00 000000 0000 | 716.94     |
| NICOR GAS            | 81115810004    | 12-2 Nicor Delivery Fee D0                              | 20E001 2540 4650 00 000000 0000 | 397.31     |
| NICOR GAS            | 1617810005     | 01-24 Gas Service Transportation                        | 40E001 2550 4650 00 000000 0000 | 980.86     |
|                      |                | Totals for NICOR GAS                                    |                                 | 6,923.51   |
| NIHIP                | Feb 2024 Final | Medical Claims                                          | 10E002 1130 2210 00 000000 0000 | 2.90       |
| NIHIP                | Feb 2024 Final | Medical Claims                                          | 10E002 1130 2220 00 000000 0000 | 9,024.32   |
| NIHIP                | Feb 2024 Final | Medical Claims                                          | 20E001 2540 2210 00 000000 0000 | -1.16      |
| NIHIP                | Feb 2024 Final | Medical Claims                                          | 20E001 2540 2220 00 000000 0000 | -1,403.26  |
|                      |                | Totals for NIHIP                                        |                                 | 7,622.80   |
| NOLAN, SARAH         | Jan 2024       | January Mileage Reimbursement                           | 10E001 2330 3320 00 000000 0000 | 24.12      |
|                      |                | Totals for NOLAN, SARAH                                 |                                 | 24.12      |
| NOMELLINI, LAURIE    | Dec 20         | Reimb for Food Items                                    | 10E011 2560 4100 00 000000 0000 | 24.38      |
|                      |                | Totals for NOMELLINI, LAURIE                            |                                 | 24.38      |
| NORMOYLE, KATIE      | Jan 2024       | Jan Mileage Reimbursement                               | 10E001 2212 3320 00 000000 0000 | 78.52      |
|                      |                | Totals for NORMOYLE, KATIE                              |                                 | 78.52      |
| NORTH AMERICAN RESCU | IN771150       | Medical Supplies                                        | 10E001 2130 4100 00 462000 0000 | 2,790.00   |
|                      |                | Totals for NORTH AMERICAN RESCUE LLC                    |                                 | 2,790.00   |
| NORTHWESTERN ILLINOI | 240153         | FY24 Q3 Contractual Service Fees                        | 10E001 4120 3190 00 000000 0000 | 118,975.73 |
| NORTHWESTERN ILLINOI | 240192         | FY24 Q3 Deaf/HH Tuition                                 | 10E001 4220 6700 00 462000 0000 | 30,000.00  |
|                      |                | Totals for NORTHWESTERN ILLINOIS ASSOCIA                |                                 | 148,975.73 |
| NRG                  | HS44023724     | Gas Service All Buildings                               | 20E001 2540 4650 00 000000 0000 | 525.35     |
| NRG                  | HS44023724     | Gas Service All Buildings                               | 20E002 2540 4650 00 000000 0000 | 4,264.59   |
| NRG                  | HS44023724     | Gas Service All Buildings                               | 20E003 2540 4650 00 000000 0000 | 1,924.23   |
| NRG                  | HS44023724     | Gas Service All Buildings                               | 20E004 2540 4650 00 000000 0000 | 1,538.21   |
| NRG                  | HS44023724     | Gas Service All Buildings                               | 20E005 2540 4650 00 000000 0000 | 765.22     |

| VENDOR               | INVOICE #        | INVOICE DESCRIPTION                      | ACCOUNT NUMBER                  | AMOUNT    |
|----------------------|------------------|------------------------------------------|---------------------------------|-----------|
| NRG                  | HS44023724       | Gas Service All Buildings                | 20E008 2540 4650 00 000000 0000 | 1,909.38  |
| NRG                  | HS44023724       | Gas Service All Buildings                | 20E010 2540 4650 00 000000 0000 | 1,982.76  |
| NRG                  | HS44023724       | Gas Service All Buildings                | 20E011 2540 4650 00 000000 0000 | 3,715.61  |
|                      |                  | Totals for NRG                           |                                 | 16,625.35 |
| NUMOTION             | 54252656         | New SpEd Stander                         | 10E001 2130 4100 00 462000 0000 | 6,770.40  |
|                      |                  | Totals for NUMOTION                      |                                 | 6,770.40  |
| OFFICE DEPOT/ODP BUS | 342348133001     | Office Supplies                          | 10E004 1110 4100 00 000000 0000 | 96.59     |
| OFFICE DEPOT/ODP BUS | 342385210001     | Office Supplies                          | 10E004 1110 4100 00 000000 0000 | 24.99     |
|                      |                  | Totals for OFFICE DEPOT/ODP BUSINESS SOL |                                 | 121.58    |
| OLD SECOND NATIONAL  | LOC 01-24        | Letter of Credit for Maintenance         | 20E001 2540 6400 00 000000 0000 | 887.96    |
| OLD SECOND NATIONAL  | Safe Deposit 01- | Safe Deposit Annual Renewal              | 10E001 2520 3100 00 000000 0000 | 65.00     |
|                      |                  | Totals for OLD SECOND NATIONAL BANK      |                                 | 952.96    |
| ORIENTAL TRADING COM | 72936059301      | Student Winter Activity                  | 10E005 1110 4900 00 000000 0000 | 260.29    |
|                      |                  | Totals for ORIENTAL TRADING COMPANY, INC |                                 | 260.29    |
| PACE ANALYTICAL SERV | I9581683         | Water Sample Results CMS                 | 20E001 2540 3100 00 000000 0000 | 310.20    |
|                      |                  | Totals for PACE ANALYTICAL SERVICES, LLC |                                 | 310.20    |
| PADDOCK PUBLICATIONS | 277421           | Bid Posting Plato Road Project           | 10E001 2520 6400 00 000000 0000 | 266.80    |
| PADDOCK PUBLICATIONS | 276952           | Legal Notice, Truth in Taxation          | 10E001 2520 6400 00 000000 0000 | 257.60    |
|                      |                  | Totals for PADDOCK PUBLICATIONS, INC     |                                 | 524.40    |
| PALATINE HIGH SCHOOL | Dec 28           | CHS Wrestling Contract 12/28/23          | 10E002 1500 6400 00 000000 0000 | 300.00    |
|                      |                  | Totals for PALATINE HIGH SCHOOL          |                                 | 300.00    |
| PAR, INC             | IN-00296806      | Digital Assessments                      | 10E001 2230 3190 00 462000 0000 | 570.00    |
|                      |                  | Totals for PAR, INC                      |                                 | 570.00    |
| PARISI, NICOLE       | Dec 11           | Cheer Party Reimbursement                | 10E003 1500 4100 00 000000 0000 | 110.33    |
|                      |                  | Totals for PARISI, NICOLE                |                                 | 110.33    |
| PARRA, ROBERTO       | Jan 2024         | Jan Mileage Reimbursement                | 10E001 2660 3320 00 000000 0000 | 68.96     |
|                      |                  | Totals for PARRA, ROBERTO                |                                 | 68.96     |
| PAULUS, KIMBERLY     | Jan 2024         | Jan Mileage Reimbursement                | 10E001 2212 3320 00 000000 0000 | 48.64     |
|                      |                  | Totals for PAULUS, KIMBERLY              |                                 | 48.64     |
| PEARSON NCS          | 24493240         | Online Assessments                       | 10E001 2230 3190 00 462000 0000 | 925.00    |
| PEARSON NCS          | 24099049         | Online Protocols                         | 10E001 2230 3190 00 462000 0000 | 424.80    |
| PEARSON NCS          | 23999511         | License for Online Assessments           | 10E001 2230 3190 00 462000 0000 | 148.00    |
|                      |                  | Totals for PEARSON NCS                   |                                 | 1,497.80  |
| PEERLESS NETWORK, IN | 42066            | Phones                                   | 20E001 2540 3400 00 000000 0000 | 1,147.24  |
|                      |                  | Totals for PEERLESS NETWORK, INC.        |                                 | 1,147.24  |
| PEPSI COLA GEN BOT I | 81268903         | Pepsi Products                           | 10E003 2560 4100 00 000000 0000 | 137.64    |
| PEPSI COLA GEN BOT I | 84482412         | Pepsi Products                           | 10E003 2560 4100 00 000000 0000 | 160.58    |
| PEPSI COLA GEN BOT I | 86112162         | CHS Athletics Pepsi Order                | 10E002 1500 4900 00 000000 0000 | 753.10    |
| PEPSI COLA GEN BOT I | 83019208         | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 1,995.30  |
| PEPSI COLA GEN BOT I | 8458257          | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 982.25    |
| PEPSI COLA GEN BOT I | 36040063         | PD Palooza Pepsi Order                   | 10E001 2210 4100 00 000000 0000 | 677.68    |
| PEPSI COLA GEN BOT I | 35841705         | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 603.36    |

| VENDOR               | INVOICE #     | INVOICE DESCRIPTION                      | ACCOUNT NUMBER                  | AMOUNT    |
|----------------------|---------------|------------------------------------------|---------------------------------|-----------|
| PEPSI COLA GEN BOT I | 35841706      | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 1,943.85  |
| PEPSI COLA GEN BOT I | 36251004      | Pepsi Products                           | 10E011 2560 4100 00 000000 0000 | 311.00    |
| PEPSI COLA GEN BOT I | 8458259       | Pepsi Products                           | 10E003 2560 4100 00 000000 0000 | 497.80    |
| PEPSI COLA GEN BOT I | 85725107      | Pepsi Products                           | 10E011 2560 4100 00 000000 0000 | 400.00    |
| PEPSI COLA GEN BOT I | 37484912      | CHS Athletics Pepsi Order                | 10E002 1500 4900 00 000000 0000 | 396.17    |
| PEPSI COLA GEN BOT I | 37484909      | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 301.68    |
| PEPSI COLA GEN BOT I | 37484911      | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 1,624.84  |
| PEPSI COLA GEN BOT I | 84482411      | Pepsi Products                           | 10E002 2560 4100 00 000000 0000 | 243.84    |
|                      |               | Totals for PEPSI COLA GEN BOT INC        |                                 | 11,029.09 |
| PERMA-BOUND          | 1970977-00    | Books                                    | 10E011 2220 4300 00 000000 0000 | 17.08     |
| PERMA-BOUND          | 1975590-00    | Books                                    | 10E011 2220 4300 00 000000 0000 | 22.08     |
|                      |               | Totals for PERMA-BOUND                   |                                 | 39.16     |
| PETTY CASH           | Jan 2024      | Replenish PKMS Petty Cash                | 10E011 2410 4900 00 000000 0000 | 289.87    |
|                      |               | Totals for PETTY CASH                    |                                 | 289.87    |
| PIEHL, ALEX          | Tuition 12-23 | Tuition Reimbursement EDU 6110, 6500     | 10E002 1130 2300 00 000000 0000 | 900.00    |
|                      |               | Totals for PIEHL, ALEX                   |                                 | 900.00    |
| PITNEY BOWES GLOBAL  | 3106472571    | Postage Meter CMS                        | 10E001 2410 3250 00 000000 0000 | 180.72    |
|                      |               | Totals for PITNEY BOWES GLOBAL FINANCIAL |                                 | 180.72    |
| PITNEY BOWES INC     | Postage 01-31 | January postage added to meter           | 10E002 2410 3410 00 000000 0000 | 500.00    |
| PITNEY BOWES INC     | Postage 01-31 | January postage added to meter           | 10E001 2520 3410 00 000000 0000 | 500.00    |
|                      |               | Totals for PITNEY BOWES INC              |                                 | 1,000.00  |
| PLANK ROAD PUBLISHIN | 24-022172     | Recorder Neck Straps                     | 10E004 1110 3900 00 000000 0000 | 60.95     |
|                      |               | Totals for PLANK ROAD PUBLISHING, INC    |                                 | 60.95     |
| POMP'S TIRE SERVICE  | 640113399     | Tire Repair                              | 40E001 2550 4130 00 000000 0000 | 38.80     |
|                      |               | Totals for POMP'S TIRE SERVICE           |                                 | 38.80     |
| PORTO, PAMELA        | Feb 6         | Reimb Sticker Renewal                    | 40E001 2550 6400 00 000000 0000 | 10.00     |
| PORTO, PAMELA        | Feb 6a        | Reimb Two Lost License Plates            | 40E001 2550 6400 00 000000 0000 | 12.00     |
| PORTO, PAMELA        | Feb 7         | Refreshment Reimbursement                | 40E001 2550 4900 00 000000 0000 | 34.21     |
| PORTO, PAMELA        | Feb 7a        | Refreshment Reimbursement                | 40E001 2550 4900 00 000000 0000 | 115.54    |
|                      |               | Totals for PORTO, PAMELA                 |                                 | 171.75    |
| POTSIC, MICHAEL      | Jan 2024      | Jan Mileage Reimbursement                | 10E001 2330 3320 00 000000 0000 | 86.43     |
|                      |               | Totals for POTSIC, MICHAEL               |                                 | 86.43     |
| PRENTKE ROMICH COMPA | 24113425      | App Purchase for MidValley Student       | 10E001 1200 3140 00 462000 0000 | 49.99     |
|                      |               | Totals for PRENTKE ROMICH COMPANY        |                                 | 49.99     |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E002 2560 4110 00 000000 0000 | 1,520.00  |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E003 2560 4110 00 000000 0000 | 470.00    |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E004 2560 4110 00 000000 0000 | 470.00    |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E005 2560 4110 00 000000 0000 | 470.00    |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E008 2560 4110 00 000000 0000 | 470.00    |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E010 2560 4110 00 000000 0000 | 470.00    |
| PRINT LOOP           | 2024-17       | Uniform T-Shirts                         | 10E011 2560 4110 00 000000 0000 | 470.00    |
|                      |               | Totals for PRINT LOOP                    |                                 | 4,340.00  |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                              | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|---------------------------------------------------------|---------------------------------|---------------|
| PRIOLA, RACHEL       | Jan 2024         | January Mileage Reimbursement                           | 10E001 2212 3320 00 000000 0000 | 69.43         |
|                      |                  | Totals for PRIOLA, RACHEL                               |                                 | 69.43         |
| PROQUEST INFORMATION | 70818626         | Database Renewal 10/23-9/24                             | 10E002 2220 4100 00 000000 0000 | 974.68        |
| PROQUEST INFORMATION | 70818627         | Database Renewal 10/23-9/24                             | 10E002 2220 4100 00 000000 0000 | 2,069.21      |
|                      |                  | Totals for PROQUEST INFORMATION & LEARNI                |                                 | 3,043.89      |
| QUINLAN & FABISH     | 15199673         | Music Supplies Walker                                   | 10E003 1120 4100 00 000000 0000 | 35.98         |
|                      |                  | Totals for QUINLAN & FABISH                             |                                 | 35.98         |
| RADI-LINK, INC       | 109433           | Radio Set-ups                                           | 10E002 2410 7100 00 000000 0000 | 1,520.00      |
| RADI-LINK, INC       | 109434           | Walkie Talkies                                          | 10E004 1110 7100 00 000000 0000 | 2,280.00      |
| RADI-LINK, INC       | 109469           | 2-Way Radio Handsets<br>Transportation                  | 20E001 2540 4110 00 000000 0000 | 738.00        |
|                      |                  | Totals for RADI-LINK, INC                               |                                 | 4,538.00      |
| REALLY GOOD STUFF    | 8418047          | 5th Grade Supplies                                      | 10E008 1110 4100 00 000000 0000 | 18.51         |
|                      |                  | Totals for REALLY GOOD STUFF                            |                                 | 18.51         |
| REED ATHLETICS LLC   | 31               | CHS IHSA Wrestling Body Fat<br>Assessors Fee            | 10E002 1500 3190 00 000000 0000 | 20.00         |
|                      |                  | Totals for REED ATHLETICS LLC                           |                                 | 20.00         |
| REED, MEAGAN         | Dec 18           | Reimbursement for Service Project<br>Supplies           | 10E011 1120 4900 00 000000 0000 | 42.77         |
|                      |                  | Totals for REED, MEAGAN                                 |                                 | 42.77         |
| REVTRAK              | Fees 01-24       | January credit card fees                                | 10E001 2520 3100 00 000000 0000 | 1,041.06      |
|                      |                  | Totals for REVTRAK                                      |                                 | 1,041.06      |
| RIDDELL ALL AMERICAN | 60501530         | CHS Football Helmets and Shoulder<br>Pad Reconditioning | 10E002 1500 3230 00 000000 0000 | 21,418.22     |
|                      |                  | Totals for RIDDELL ALL AMERICAN SPORTS C                |                                 | 21,418.22     |
| RIFTON               | A9B78-1          | EC Chairs                                               | 10E001 1110 4100 00 460000 0000 | 607.50        |
|                      |                  | Totals for RIFTON                                       |                                 | 607.50        |
| RIVERSIDE INSIGHTS   | INV193879        | CogAT Testing                                           | 10E001 2212 3800 00 000000 0000 | 4,951.60      |
|                      |                  | Totals for RIVERSIDE INSIGHTS                           |                                 | 4,951.60      |
| ROADWAY TOWING & SER | 22938            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 282.00        |
| ROADWAY TOWING & SER | 22945            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 329.00        |
| ROADWAY TOWING & SER | 22988            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 470.00        |
| ROADWAY TOWING & SER | 22996            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 376.00        |
| ROADWAY TOWING & SER | 21631            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 470.00        |
| ROADWAY TOWING & SER | 21638            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 470.00        |
| ROADWAY TOWING & SER | 21643            | Safety Lane                                             | 40E001 2550 6400 00 000000 0000 | 282.00        |
|                      |                  | Totals for ROADWAY TOWING & SERVICE, INC                |                                 | 2,679.00      |
| ROBOTICS EDUCATION & | 62190540         | CHS Robotics Competition<br>Tournament #4, 3/9/24       | 10E002 1500 6400 00 000000 0000 | 95.00         |
|                      |                  | Totals for ROBOTICS EDUCATION & COMPETIT                |                                 | 95.00         |
| ROCCO Z MUSIC, LLC   | 3065             | Band Supplies                                           | 10E002 1130 4100 00 000000 0000 | 744.00        |
|                      |                  | Totals for ROCCO Z MUSIC, LLC                           |                                 | 744.00        |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                      | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|-------------------------------------------------|---------------------------------|---------------|
| ROCKET ALUMNI SOLUTI | 1289             | CHS Digital Wall Of Fame<br>Subscription        | 10E002 1500 3190 00 000000 0000 | 2,400.00      |
|                      |                  | Totals for ROCKET ALUMNI SOLUTIONS INC          |                                 | 2,400.00      |
| ROCKFORD AUBURN HIGH | Mar 2 2024       | CHS Girls Track and Field<br>Contract 3/2/24    | 10E002 1500 6400 00 000000 0000 | 240.00        |
|                      |                  | Totals for ROCKFORD AUBURN HIGH SCHOOL          |                                 | 240.00        |
| ROCKFORD JEFFERSON H | Jan 20           | CHS Boys Bowling Sectional Fees<br>1/20/24      | 10E002 1500 6400 00 000000 0000 | 55.00         |
|                      |                  | Totals for ROCKFORD JEFFERSON HIGH SCHOO        |                                 | 55.00         |
| RODRIGUEZ, AMY       | Jan 27           | Reimburse Wrestling Quad<br>Hospitality 1/27/24 | 10E002 1500 4900 00 000000 0000 | 75.38         |
| RODRIGUEZ, AMY       | Feb 1            | Reimburse Coaches Meeting<br>Hospitality        | 10E002 1500 4900 00 000000 0000 | 45.22         |
|                      |                  | Totals for RODRIGUEZ, AMY                       |                                 | 120.60        |
| ROUTE 47 TRANSPORTAT | Dec 2023         | Private Transportation                          | 40E001 2550 3310 00 000000 0000 | 4,500.00      |
| ROUTE 47 TRANSPORTAT | Dec 2023a        | Private Transportation                          | 40E001 2550 3310 00 000000 0000 | 2,856.00      |
| ROUTE 47 TRANSPORTAT | Jan 2024         | Private Transportation                          | 40E001 2550 3310 00 000000 0000 | 3,612.00      |
| ROUTE 47 TRANSPORTAT | Jan 2024a        | Private Transportation                          | 40E001 2550 3310 00 000000 0000 | 2,145.00      |
|                      |                  | Totals for ROUTE 47 TRANSPORTATION SERVI        |                                 | 13,113.00     |
| RT REPAIR            | 17911            | Grounds Vehicle Repairs                         | 20E002 2540 3230 00 000000 0000 | 545.72        |
| RT REPAIR            | 18015            | Grounds Vehicle Repairs                         | 20E002 2540 3230 00 000000 0000 | 983.95        |
|                      |                  | Totals for RT REPAIR                            |                                 | 1,529.67      |
| SAMMARCO, STEPHANIE  | Tuition 12-23    | Tuition Reimbursement EDU 6250,<br>6225         | 10E011 1120 2300 00 000000 0000 | 900.00        |
|                      |                  | Totals for SAMMARCO, STEPHANIE                  |                                 | 900.00        |
| SCHINDLER ELEVATOR C | 7153861838       | Elevator Emergency Light Repair<br>CT           | 20E001 2540 3230 00 000000 0000 | 582.05        |
| SCHINDLER ELEVATOR C | 9170255837       | Elevator Maintenance CHS PKMS CT                | 20E001 2540 3100 00 000000 0000 | 8,166.42      |
|                      |                  | Totals for SCHINDLER ELEVATOR CORPORATIO        |                                 | 8,748.47      |
| SCHMIDT, MICHAEL     | Dec 12b          | Boys Basketball Party<br>Reimbursement          | 10E003 1500 4100 00 000000 0000 | 99.98         |
|                      |                  | Totals for SCHMIDT, MICHAEL                     |                                 | 99.98         |
| SCHOOL NURSE SUPPLY, | 990286-IN        | New Vision Machine                              | 10E001 1205 7100 00 000000 0000 | 3,800.00      |
|                      |                  | Totals for SCHOOL NURSE SUPPLY, INC             |                                 | 3,800.00      |
| SCHOOL SPECIALTY LLC | 208133632294     | Construction Paper                              | 10E008 1110 4100 00 000000 0000 | 351.90        |
|                      |                  | Totals for SCHOOL SPECIALTY LLC                 |                                 | 351.90        |
| SCHOOLBELLS LTD      | 1602             | Private Transportation                          | 40E001 2550 3310 00 000000 0000 | 2,546.00      |
|                      |                  | Totals for SCHOOLBELLS LTD                      |                                 | 2,546.00      |
| SCHURING & SCHURING  | Jan 2024 CHS     | Dairy                                           | 10E002 2560 4100 00 000000 0000 | 834.84        |
| SCHURING & SCHURING  | Jan 2024 CMS     | Dairy                                           | 10E003 2560 4100 00 000000 0000 | 566.95        |
| SCHURING & SCHURING  | Jan 2024 CT      | Dairy                                           | 10E010 2560 4100 00 000000 0000 | 1,427.92      |
| SCHURING & SCHURING  | Jan 2024 HBT     | Dairy                                           | 10E004 2560 4100 00 000000 0000 | 1,404.00      |
| SCHURING & SCHURING  | Jan 2024 LL      | Dairy                                           | 10E005 2560 4100 00 000000 0000 | 528.86        |
| SCHURING & SCHURING  | Jan 2024 PKMS    | Dairy                                           | 10E011 2560 4100 00 000000 0000 | 968.32        |

| <u>VENDOR</u>                | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                                                                                       | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|------------------------------|------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------|
| SCHURING & SCHURING          | Jan 2024 PV      | Dairy                                                                                                            | 10E008 2560 4100 00 000000 0000 | 1,601.06      |
|                              |                  | Totals for SCHURING & SCHURING                                                                                   |                                 | 7,331.95      |
| SCRUGGS, TINA                | Dec 19           | Reimbursement for Service Project Supplies                                                                       | 10E011 1120 4900 00 000000 0000 | 187.29        |
|                              |                  | Totals for SCRUGGS, TINA                                                                                         |                                 | 187.29        |
| SEAL OF ILLINOIS             | 12287            | Monthly Tuition Jan                                                                                              | 10E001 1912 6700 00 000000 0000 | 17,488.52     |
|                              |                  | Totals for SEAL OF ILLINOIS                                                                                      |                                 | 17,488.52     |
| SERVICE CONCEPTS, IN 32504   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 84.75         |
| SERVICE CONCEPTS, IN 32505   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 461.84        |
| SERVICE CONCEPTS, IN 32506   |                  | Water Heater Replacement at LL                                                                                   | 20E001 2540 5400 00 000000 0000 | 8,206.43      |
| SERVICE CONCEPTS, IN 32507   |                  | Boiler Maintenance PKMS                                                                                          | 20E001 2540 3100 00 000000 0000 | 0.00          |
| SERVICE CONCEPTS, IN 32531   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 124.89        |
| SERVICE CONCEPTS, IN 32532   |                  | Maintenance Supplies, Seal Kit and Motor CHS                                                                     | 20E001 2540 7100 00 000000 0000 | 1,903.01      |
| SERVICE CONCEPTS, IN 32526   |                  | Replaced control board and sensor for top left convection oven, cleaned ice machines and replaced filters at CHS | 10E002 2560 3230 00 000000 0000 | 1,235.66      |
| SERVICE CONCEPTS, IN 32527   |                  | Descaled booster and under sink heaters, cleaned ice machine and replaced filters at CMS                         | 10E003 2560 3230 00 000000 0000 | 564.90        |
| SERVICE CONCEPTS, IN 32528   |                  | Descaled booster and under sink heaters, cleaned ice machine and replaced filters at HBT                         | 10E004 2560 3230 00 000000 0000 | 538.46        |
| SERVICE CONCEPTS, IN 32529   |                  | Descaled booster and under sink heaters, cleaned ice machine and replaced filters at PV                          | 10E008 2560 3230 00 000000 0000 | 538.46        |
| SERVICE CONCEPTS, IN 32530   |                  | Cleaned ice machine and replaced filter at PKMS                                                                  | 10E011 2560 3230 00 000000 0000 | 261.35        |
| SERVICE CONCEPTS, IN 32551   |                  | Repaired pass through cooler at PV                                                                               | 10E008 2560 3230 00 000000 0000 | 186.19        |
| SERVICE CONCEPTS, IN 32552   |                  | Cleaned ice machine and replaced filter at CT                                                                    | 10E010 2560 3230 00 000000 0000 | 203.47        |
| SERVICE CONCEPTS, IN 32553   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 2,122.62      |
| SERVICE CONCEPTS, IN 32554   |                  | Checked open work orders                                                                                         | 20E001 2540 3100 00 000000 0000 | 0.00          |
| SERVICE CONCEPTS, IN 32593   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 1,987.74      |
| SERVICE CONCEPTS, IN 32594   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 58.36         |
| SERVICE CONCEPTS, IN 32619   |                  | Maintenance Supplies, Filters                                                                                    | 20E001 2540 4110 00 000000 0000 | 5,265.49      |
| SERVICE CONCEPTS, IN 32620   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 20.91         |
| SERVICE CONCEPTS, IN 32621   |                  | Maintenance Supplies                                                                                             | 20E001 2540 4110 00 000000 0000 | 77.48         |
| SERVICE CONCEPTS, IN 32622   |                  | Combustion Unit Heater Fan Motor, Motor Bracket and Fan Blade                                                    | 20E001 2540 7100 00 000000 0000 | 1,110.09      |
| SERVICE CONCEPTS, IN 32623   |                  | Hot Water Valve Linkage Kit                                                                                      | 20E001 2540 7100 00 000000 0000 | 712.96        |
|                              |                  | Totals for SERVICE CONCEPTS, INC                                                                                 |                                 | 25,665.06     |
| SERVICE SANITATION I 8770893 |                  | Service of Mobile Classrooms and Port O Lets CHS                                                                 | 20E001 2540 3100 00 000000 0000 | 695.40        |
| SERVICE SANITATION I 8770894 |                  | Service of Mobile Classrooms and Port O Lets CHS                                                                 | 20E001 2540 3100 00 000000 0000 | 168.35        |
| SERVICE SANITATION I 8770895 |                  | Service of Mobile Classrooms and Port O Lets CT                                                                  | 20E001 2540 3100 00 000000 0000 | 2,781.60      |
| SERVICE SANITATION I 8770896 |                  | Service of Mobile Classrooms and Port O Lets HBT                                                                 | 20E001 2540 3100 00 000000 0000 | 2,781.60      |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                          | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|-----------------------------------------------------|---------------------------------|---------------|
| SERVICE SANITATION I | 8770897          | Service of Mobile Classrooms and<br>Port 0 Lets PV  | 20E001 2540 3100 00 000000 0000 | 2,781.60      |
| SERVICE SANITATION I | 8770898          | Service of Mobile Classrooms and<br>Port 0 Lets LL  | 20E001 2540 3100 00 000000 0000 | 1,390.80      |
| SERVICE SANITATION I | 8785515          | Service of Mobile Classrooms and<br>Port 0 Lets CHS | 20E001 2540 3100 00 000000 0000 | 695.40        |
| SERVICE SANITATION I | 8785516          | Service of Mobile Classrooms and<br>Port 0 Lets CHS | 20E001 2540 3100 00 000000 0000 | 168.35        |
| SERVICE SANITATION I | 8785517          | Service of Mobile Classrooms and<br>Port 0 Lets CT  | 20E001 2540 3100 00 000000 0000 | 2,781.60      |
| SERVICE SANITATION I | 8785518          | Service of Mobile Classrooms and<br>Port 0 Lets HBT | 20E001 2540 3100 00 000000 0000 | 2,781.60      |
| SERVICE SANITATION I | 8785519          | Service of Mobile Classrooms and<br>Port 0 Lets PV  | 20E001 2540 3100 00 000000 0000 | 2,781.60      |
| SERVICE SANITATION I | 8785520          | Service of Mobile Classrooms and<br>Port 0 Lets LL  | 20E001 2540 3100 00 000000 0000 | 1,390.80      |
|                      |                  | Totals for SERVICE SANITATION INC                   |                                 | 21,198.70     |
| SHALES MCNUTT CONSTR | Appl No 05       | Central High School Addition                        | 20E002 2540 5400 00 000000 0000 | 840,126.61    |
|                      |                  | Totals for SHALES MCNUTT CONSTRUCTION               |                                 | 840,126.61    |
| SHOTT, JAROD         | Tuition 12-23    | Tuition Reimbursement EDU 6500                      | 10E010 1110 2300 00 000000 0000 | 450.00        |
|                      |                  | Totals for SHOTT, JAROD                             |                                 | 450.00        |
| SIDDIQUI, SARIM      | Jan 2024         | Jan Mileage Reimbursement                           | 10E001 2660 3320 00 000000 0000 | 8.04          |
|                      |                  | Totals for SIDDIQUI, SARIM                          |                                 | 8.04          |
| SJURSETH, JOEL       | Feb 5            | Reimburse LED Dome Light                            | 40E001 2550 4100 00 000000 0000 | 11.06         |
|                      |                  | Totals for SJURSETH, JOEL                           |                                 | 11.06         |
| SLIWA, KENDRA        | Uniform FY24     | 2023-2024 Uniform Reimbursement                     | 20E002 2540 4110 00 000000 0000 | 59.54         |
|                      |                  | Totals for SLIWA, KENDRA                            |                                 | 59.54         |
| SOFT WATER CITY, INC | 123581           | Water Softener Salt CHS                             | 20E001 2540 4110 00 000000 0000 | 955.50        |
| SOFT WATER CITY, INC | 123591           | Water Softener Salt CMS                             | 20E001 2540 4110 00 000000 0000 | 453.25        |
| SOFT WATER CITY, INC | 123601           | Water Softener Salt PKMS                            | 20E001 2540 4110 00 000000 0000 | 453.25        |
| SOFT WATER CITY, INC | 123611           | Water Softener Salt CT                              | 20E001 2540 4110 00 000000 0000 | 453.25        |
| SOFT WATER CITY, INC | 123621           | Water Softener Salt PV                              | 20E001 2540 4110 00 000000 0000 | 453.25        |
| SOFT WATER CITY, INC | 123631           | Water Softener Salt<br>Transportation               | 20E001 2540 4110 00 000000 0000 | 243.75        |
|                      |                  | Totals for SOFT WATER CITY, INC                     |                                 | 3,012.25      |
| SONITROL CHICAGOLAND | 255840           | Security Services DO                                | 20E001 2540 3100 00 000000 0000 | 630.00        |
| SONITROL CHICAGOLAND | 255841           | Security Services HBT                               | 20E001 2540 3100 00 000000 0000 | 642.00        |
| SONITROL CHICAGOLAND | 255842           | Security Services PV                                | 20E001 2540 3100 00 000000 0000 | 1,044.00      |
| SONITROL CHICAGOLAND | 255843           | Security Services CT                                | 20E001 2540 3100 00 000000 0000 | 1,311.00      |
|                      |                  | Totals for SONITROL CHICAGOLAND WEST                |                                 | 3,627.00      |
| SPECIALIZED EDUCATIO | CM75912          | May-July 2023 Rate Adjustment                       | 10E001 1912 6700 00 000000 0000 | -7,125.40     |
| SPECIALIZED EDUCATIO | INV177327        | Oct 19 Tuition                                      | 10E001 1912 6700 00 000000 0000 | 343.47        |
| SPECIALIZED EDUCATIO | INV178161        | Nov Monthly Tuition                                 | 10E001 1912 6700 00 000000 0000 | 6,525.93      |
| SPECIALIZED EDUCATIO | INV181178        | Dec Monthly Tuition                                 | 10E001 1912 6700 00 000000 0000 | 5,495.52      |
|                      |                  | Totals for SPECIALIZED EDUCATION OF ILLI            |                                 | 5,239.52      |
| STARK AND SON TRENCH | 56170            | Snow Removal CHS CMS HBT                            | 20E001 2540 3220 00 000000 0000 | 5,286.72      |
|                      |                  | Totals for STARK AND SON TRENCHING INC              |                                 | 5,286.72      |

| VENDOR               | INVOICE #     | INVOICE DESCRIPTION                                       | ACCOUNT NUMBER                  | AMOUNT    |
|----------------------|---------------|-----------------------------------------------------------|---------------------------------|-----------|
| STOVER, GAIL         | Jan 24        | Mentor/Protege Reimbursement                              | 10E001 2212 4100 00 000000 0000 | 119.96    |
|                      |               | Totals for STOVER, GAIL                                   |                                 | 119.96    |
| SUMMIT SCHOOL, INC   | 36178         | Dec Monthly Tuition                                       | 10E001 1912 6700 00 000000 0000 | 16,306.20 |
| SUMMIT SCHOOL, INC   | 36193         | Jan Monthly Tuition                                       | 10E001 1912 6700 00 000000 0000 | 17,592.96 |
|                      |               | Totals for SUMMIT SCHOOL, INC                             |                                 | 33,899.16 |
| SYBRANT, ELLEN       | Tuition 12-23 | Tuition Reimbursement EDU 6110, 6500                      | 10E008 1110 2300 00 000000 0000 | 900.00    |
|                      |               | Totals for SYBRANT, ELLEN                                 |                                 | 900.00    |
| TANNER'S AUTO AND TR | 718           | Grounds Vehicle Repair                                    | 20E001 2540 3230 00 000000 0000 | 451.62    |
|                      |               | Totals for TANNER'S AUTO AND TRUCK REPAI                  |                                 | 451.62    |
| TEAM FITZ GRAPHICS,  | 63184         | Record Board Plates Shipping                              | 10E002 1500 3190 00 000000 0000 | 20.00     |
|                      |               | Totals for TEAM FITZ GRAPHICS, LLC                        |                                 | 20.00     |
| TESTA PRODUCE        | 5621889       | Fresh Produce                                             | 10E002 2560 4100 00 000000 0000 | 82.20     |
| TESTA PRODUCE        | 383241        | Fresh Produce Credit                                      | 10E002 2560 4100 00 000000 0000 | -44.45    |
| TESTA PRODUCE        | 5627769       | Fresh Produce                                             | 10E002 2560 4100 00 000000 0000 | 102.45    |
| TESTA PRODUCE        | 5630225       | Fresh Produce                                             | 10E005 2560 4100 00 000000 0000 | 28.50     |
| TESTA PRODUCE        | 5636085       | Fresh Produce                                             | 10E002 2560 4100 00 000000 0000 | 159.20    |
| TESTA PRODUCE        | 5636905       | Fresh Produce                                             | 10E005 2560 4100 00 000000 0000 | 47.45     |
| TESTA PRODUCE        | 383230        | Fresh Produce Credit, Apply to Inv# 5626123               | 10E004 2560 4100 00 000000 0000 | -42.00    |
| TESTA PRODUCE        | 5626117       | Fresh Produce                                             | 10E005 2560 4100 00 000000 0000 | 21.00     |
| TESTA PRODUCE        | 5626123       | Fresh Produce                                             | 10E004 2560 4100 00 000000 0000 | 42.00     |
| TESTA PRODUCE        | 5639682       | Fresh Produce                                             | 10E005 2560 4100 00 000000 0000 | 43.00     |
|                      |               | Totals for TESTA PRODUCE                                  |                                 | 439.35    |
| THERAPY TRAVELERS, L | INV95177      | Contracted SpEd Teacher                                   | 10E001 1205 3100 00 000000 0000 | 1,860.00  |
| THERAPY TRAVELERS, L | INV95579      | Contracted SpEd Teacher                                   | 10E001 1205 3100 00 000000 0000 | 1,860.00  |
| THERAPY TRAVELERS, L | INV95976      | Contracted SpEd Teacher                                   | 10E001 1205 3100 00 000000 0000 | 2,480.00  |
|                      |               | Totals for THERAPY TRAVELERS, LLC                         |                                 | 6,200.00  |
| THOMSON REUTERS-WEST | 849396746     | Clear Software November                                   | 10E001 2310 3100 00 000000 0000 | 1,995.00  |
| THOMSON REUTERS-WEST | 849552082     | Clear Software December                                   | 10E001 2310 3100 00 000000 0000 | 1,995.00  |
| THOMSON REUTERS-WEST | 849706248     | Clear Software January                                    | 10E001 2310 3100 00 000000 0000 | 1,995.00  |
|                      |               | Totals for THOMSON REUTERS-WEST                           |                                 | 5,985.00  |
| TOSCH, ABIGAIL       | Tuition 12-23 | Tuition Reimbursement LIT 690                             | 10E008 1110 2300 00 000000 0000 | 450.00    |
|                      |               | Totals for TOSCH, ABIGAIL                                 |                                 | 450.00    |
| TROPHIES BY GEORGE   | 9457-23       | CHS MLK Tournament Trophies                               | 10E002 1500 3900 00 000000 0000 | 516.40    |
|                      |               | Totals for TROPHIES BY GEORGE                             |                                 | 516.40    |
| UNITED STATES AWARDS | INV88405      | CHS Chenille Awards                                       | 10E002 1500 4100 00 000000 0000 | 357.29    |
|                      |               | Totals for UNITED STATES AWARDS, INC                      |                                 | 357.29    |
| UNIVERSITY OF ILLINO | 4982          | Registration Fees for Pesticide Class and Test, K Creadon | 20E001 2540 6400 00 000000 0000 | 45.00     |
|                      |               | Totals for UNIVERSITY OF ILLINOIS-PSEP                    |                                 | 45.00     |
| US BANK EQUIPMENT FI | 519968630     | Copiers                                                   | 10E001 2410 3250 00 000000 0000 | 3,180.74  |
|                      |               | Totals for US BANK EQUIPMENT FINANCE, IN                  |                                 | 3,180.74  |

| VENDOR               | INVOICE #     | INVOICE DESCRIPTION                       | ACCOUNT NUMBER                  | AMOUNT       |
|----------------------|---------------|-------------------------------------------|---------------------------------|--------------|
| VALENTINI, MARK      | Dec 12b       | Boys Basketball Party<br>Reimbursement    | 10E011 1500 4100 00 000000 0000 | 148.16       |
|                      |               | Totals for VALENTINI, MARK                |                                 | 148.16       |
| VASIL, KRISTIANA     | Tuition 12-23 | Tuition Reimbursement EDU 6110,<br>6500   | 10E002 1130 2300 00 000000 0000 | 900.00       |
|                      |               | Totals for VASIL, KRISTIANA               |                                 | 900.00       |
| VERIZON WIRELESS SER | 9954348824    | B & G Cell Phone MiFi Emergency<br>Phones | 20E001 2540 3400 00 000000 0000 | 1,028.14     |
|                      |               | Totals for VERIZON WIRELESS SERVICES LLC  |                                 | 1,028.14     |
| VILLAGE OF BURLINGTO | 119 01-24     | Water Service DO                          | 20E001 2540 3700 00 000000 0000 | 48.50        |
| VILLAGE OF BURLINGTO | 119 02-24     | Water Service DO                          | 20E001 2540 3700 00 000000 0000 | 48.50        |
|                      |               | Totals for VILLAGE OF BURLINGTON          |                                 | 97.00        |
| WAKOH WEAR INC       | 2024-0065     | SB Team Shirts                            | 10E011 1120 4900 00 000000 0000 | 300.00       |
|                      |               | Totals for WAKOH WEAR INC                 |                                 | 300.00       |
| WALKER, SHARON       | Jan 2024      | Jan Mileage Reimbursement                 | 10E003 1120 3320 00 000000 0000 | 26.30        |
| WALKER, SHARON       | Jan 2024      | Jan Mileage Reimbursement                 | 10E005 1110 3320 00 000000 0000 | 26.30        |
|                      |               | Totals for WALKER, SHARON                 |                                 | 52.60        |
| WAREHOUSE DIRECT     | 5633678-0     | CHS Athletics Office Supplies             | 10E002 1500 4100 00 000000 0000 | 96.83        |
|                      |               | Totals for WAREHOUSE DIRECT               |                                 | 96.83        |
| WEST MUSIC COMPANY   | SI2371027     | Music Instruments                         | 10E004 1110 4100 00 000000 0000 | 510.58       |
|                      |               | Totals for WEST MUSIC COMPANY             |                                 | 510.58       |
| WILLIAMS SCOTSMAN    | 9019883362    | CHS Storage Container Rental              | 20E001 2540 3100 00 000000 0000 | 98.00        |
| WILLIAMS SCOTSMAN    | 9019989185    | CHS Rental of ALS Mobile                  | 20E001 2540 3100 00 000000 0000 | 816.00       |
| WILLIAMS SCOTSMAN    | 9020133963    | CHS Rental of ALS Mobile                  | 20E001 2540 3100 00 000000 0000 | 98.00        |
|                      |               | Totals for WILLIAMS SCOTSMAN              |                                 | 1,012.00     |
|                      |               | Totals for checks                         |                                 | 9,459,186.67 |

FUND SUMMARY

| FUND | DESCRIPTION                   | BALANCE SHEET | REVENUE  | EXPENSE      | TOTAL        |
|------|-------------------------------|---------------|----------|--------------|--------------|
| 10   | EDUCATIONAL FUND              | 0.00          | 1,275.00 | 2,776,009.51 | 2,777,284.51 |
| 20   | OPERATIONS AND MAINTENANCE    | 0.00          | 0.00     | 6,587,054.66 | 6,587,054.66 |
| 30   | DEBT SERVICE, BOND & INTEREST | 0.00          | 0.00     | 350.00       | 350.00       |
| 40   | TRANSPORTATION FUND           | 0.00          | 0.00     | 79,933.95    | 79,933.95    |
| 80   | TORT FUND                     | 0.00          | 0.00     | 14,563.55    | 14,563.55    |
| ***  | Fund Summary Totals ***       | 0.00          | 1,275.00 | 9,457,911.67 | 9,459,186.67 |

\*\*\*\*\* End of report \*\*\*\*\*

| <u>VENDOR</u>     | <u>INVOICE #</u> | <u>DESCRIPTION</u> | <u>ACCOUNT NUMBER</u> | <u>AMOUNT</u> |
|-------------------|------------------|--------------------|-----------------------|---------------|
| Totals for        |                  |                    |                       | 0.00          |
| Totals for checks |                  |                    |                       | 0.00          |

FUND SUMMARY

| FUND | DESCRIPTION             | BALANCE SHEET | REVENUE | EXPENSE | TOTAL |
|------|-------------------------|---------------|---------|---------|-------|
| ***  | Fund Summary Totals *** | 0.00          | 0.00    | 0.00    | 0.00  |

\*\*\*\*\* End of report \*\*\*\*\*

| <u>VENDOR</u>       | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                                | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|---------------------|------------------|-------------------------------------------------------------------|---------------------------------|---------------|
| ACCARDI, DAVID      | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games        | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                     |                  | Totals for ACCARDI, DAVID                                         |                                 | 124.00        |
| ANDERSEN, LOGAN     | Jan 3            | CHS Basketball Official<br>1/3/24                                 | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for ANDERSEN, LOGAN                                        |                                 | 62.00         |
| ANDERSON, RONALD    | Jan 17           | CHS Basketball Official<br>1/17/24                                | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for ANDERSON, RONALD                                       |                                 | 62.00         |
| ANDROUS, PETER      | Dec 22           | CHS Basketball Official<br>12/22/23                               | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                     |                  | Totals for ANDROUS, PETER                                         |                                 | 79.00         |
| BARONE, PHILIP      | Dec 22           | CHS Basketball Official<br>12/22/23                               | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for BARONE, PHILIP                                         |                                 | 62.00         |
| BLAIR, PETER        | Jan 3            | CHS Basketball Official<br>1/3/24                                 | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                     |                  | Totals for BLAIR, PETER                                           |                                 | 79.00         |
| BONKOSKI, JAMES     | Dec 19           | CHS Basketball Official<br>12/19/23                               | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for BONKOSKI, JAMES                                        |                                 | 62.00         |
| BOWERS, JEFFREY     | Jan 11           | CHS Wrestling Official<br>1/11/24                                 | 10E002 1500 3190 00 000000 0000 | 121.00        |
|                     |                  | Totals for BOWERS, JEFFREY                                        |                                 | 121.00        |
| BROWN, PAUL         | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 4 games        | 10E002 1500 3900 00 000000 0000 | 248.00        |
|                     |                  | Totals for BROWN, PAUL                                            |                                 | 248.00        |
| BURNETT, JOHN       | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 4 games        | 10E002 1500 3900 00 000000 0000 | 248.00        |
|                     |                  | Totals for BURNETT, JOHN                                          |                                 | 248.00        |
| CARLINI, ANTHONY IV | Dec 18           | CHS EMT Coverage, 12/18 and<br>12/21 Practice, 12/20<br>Wrestling | 10E002 1500 3190 00 000000 0000 | 360.00        |
|                     |                  | Totals for CARLINI, ANTHONY IV                                    |                                 | 360.00        |
| CLEMENT, EARL       | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24                 | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                     |                  | Totals for CLEMENT, EARL                                          |                                 | 79.00         |
| CORDOGAN, THOMAS    | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24                 | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                     |                  | Totals for CORDOGAN, THOMAS                                       |                                 | 79.00         |
| DAHLE, JASON        | Jan 3            | CHS Basketball Official<br>1/3/24                                 | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                     |                  | Totals for DAHLE, JASON                                           |                                 | 79.00         |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                         | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|------------------------------------------------------------|---------------------------------|---------------|
| DLATT, LEO           | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 3 games | 10E002 1500 3900 00 000000 0000 | 186.00        |
|                      |                  | Totals for DLATT, LEO                                      |                                 | 186.00        |
| EHLERT, PADRAIG      | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  | Totals for EHLERT, PADRAIG                                 |                                 | 124.00        |
| EHLERT, SEAN         | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                      |                  | Totals for EHLERT, SEAN                                    |                                 | 62.00         |
| EVANS, KELVIN        | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
| EVANS, KELVIN        | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                      |                  | Totals for EVANS, KELVIN                                   |                                 | 158.00        |
| EVERSON, JEFF        | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                      |                  | Totals for EVERSON, JEFF                                   |                                 | 79.00         |
| FAIRFIELD INN & SUIT | Jan 26-27        | CHS Hotel for Cheer<br>Sectionals                          | 10E002 1500 3120 00 000000 0000 | 1,503.19      |
|                      |                  | Totals for FAIRFIELD INN & SUITES GALESB                   |                                 | 1,503.19      |
| FAZEL, CHAD          | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 3 games | 10E002 1500 3900 00 000000 0000 | 186.00        |
| FAZEL, CHAD          | Jan 17           | CHS Basketball Official<br>1/17/24, 2 games                | 10E002 1500 3190 00 000000 0000 | 140.00        |
|                      |                  | Totals for FAZEL, CHAD                                     |                                 | 326.00        |
| FEISS, RICHARD       | Oct 9            | CHS Football Official 10/9/23                              | 10E002 1500 3190 00 000000 0000 | 71.00         |
|                      |                  | Totals for FEISS, RICHARD                                  |                                 | 71.00         |
| FINSTEIN, MARK       | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  | Totals for FINSTEIN, MARK                                  |                                 | 124.00        |
| FLUCK, SAMANTHA      | Jan 11           | CHS Wrestling Athletic<br>Trainer 1/11/24                  | 10E002 1500 3190 00 000000 0000 | 150.00        |
|                      |                  | Totals for FLUCK, SAMANTHA                                 |                                 | 150.00        |
| FRIEDERICK, DAVID    | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  | Totals for FRIEDERICK, DAVID                               |                                 | 124.00        |
| GABIOUD, JAMES       | Jan 11           | CHS Wrestling Official<br>1/11/24                          | 10E002 1500 3190 00 000000 0000 | 112.00        |
|                      |                  | Totals for GABIOUD, JAMES                                  |                                 | 112.00        |
| HALL, DANIEL         | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  | Totals for HALL, DANIEL                                    |                                 | 124.00        |

| <u>VENDOR</u>      | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                         | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|--------------------|------------------|------------------------------------------------------------|---------------------------------|---------------|
| HAMILL, DAVID      | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                    |                  | Totals for HAMILL, DAVID                                   |                                 | 79.00         |
| HARMAN, MATTHEW    | Dec 20           | CHS Wrestling Official<br>12/20/23                         | 10E002 1500 3190 00 000000 0000 | 121.00        |
|                    |                  | Totals for HARMAN, MATTHEW                                 |                                 | 121.00        |
| HAYES, LARRY       | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                    |                  | Totals for HAYES, LARRY                                    |                                 | 79.00         |
| JABLONSKI, BRIAN   | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                    |                  | Totals for JABLONSKI, BRIAN                                |                                 | 79.00         |
| JEWELL, BRYAN      | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                    |                  | Totals for JEWELL, BRYAN                                   |                                 | 124.00        |
| JOHNSON, KENNETH   | Dec 19           | CHS Basketball Official<br>12/19/23                        | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                    |                  | Totals for JOHNSON, KENNETH                                |                                 | 62.00         |
| KARASEWSKI, JOSEPH | Nov 15 202       | CHS Girls Basketball Official<br>11/15/23-reissue          | 10E002 1500 3190 00 000000 0000 | 79.00         |
| KARASEWSKI, JOSEPH | Nov 18a          | CHS Girls Basketball Official<br>11/18/23-reissue          | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                    |                  | Totals for KARASEWSKI, JOSEPH                              |                                 | 158.00        |
| KOHLER, THOMAS     | Jan 10a          | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                    |                  | Totals for KOHLER, THOMAS                                  |                                 | 62.00         |
| LAKEMAN, JAMES II  | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 78.00         |
|                    |                  | Totals for LAKEMAN, JAMES II                               |                                 | 78.00         |
| LANDEROS, CHARLES  | Dec 19           | CHS Basketball Official<br>12/19/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                    |                  | Totals for LANDEROS, CHARLES                               |                                 | 79.00         |
| LEFFLER, MARK      | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                    |                  | Totals for LEFFLER, MARK                                   |                                 | 79.00         |
| LOPSHIRE, DAVID    | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                    |                  | Totals for LOPSHIRE, DAVID                                 |                                 | 79.00         |
| LOTT, LOGAN        | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                    |                  | Totals for LOTT, LOGAN                                     |                                 | 62.00         |
| MARACH, DENNIS     | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |

| <u>VENDOR</u>    | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                         | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|------------------|------------------|------------------------------------------------------------|---------------------------------|---------------|
|                  |                  |                                                            | Totals for MARACH, DENNIS       | 79.00         |
| MASSIE, SCOTT    | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for MASSIE, SCOTT        | 79.00         |
| MASSIE, STEVE    | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for MASSIE, STEVE        | 79.00         |
| MATTES, DAVID    | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
| MATTES, DAVID    | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 3 games | 10E002 1500 3900 00 000000 0000 | 186.00        |
|                  |                  |                                                            | Totals for MATTES, DAVID        | 310.00        |
| MCCABE, DAVID    | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for MCCABE, DAVID        | 79.00         |
| MCCLAIN, MAURICE | Jan 17           | CHS Basketball Official<br>1/17/24, 2 games                | 10E002 1500 3190 00 000000 0000 | 158.00        |
|                  |                  |                                                            | Totals for MCCLAIN, MAURICE     | 158.00        |
| MCMAHON, TIMOTHY | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 3 games | 10E002 1500 3900 00 000000 0000 | 186.00        |
|                  |                  |                                                            | Totals for MCMAHON, TIMOTHY     | 186.00        |
| MOORE, KEVIN     | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 62.00         |
| MOORE, KEVIN     | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for MOORE, KEVIN         | 141.00        |
| NUXOLL, JACOB    | Jan 3            | CHS Basketball Official<br>1/3/24                          | 10E002 1500 3190 00 000000 0000 | 62.00         |
| NUXOLL, JACOB    | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                  |                  |                                                            | Totals for NUXOLL, JACOB        | 186.00        |
| OCHOA, CRAIG     | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for OCHOA, CRAIG         | 79.00         |
| OOSTDYK, BILL    | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
| OOSTDYK, BILL    | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                  |                  |                                                            | Totals for OOSTDYK, BILL        | 158.00        |
| PAGEL, PRESTON   | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                  |                  |                                                            | Totals for PAGEL, PRESTON       | 124.00        |
| PETERSON, SCOTT  | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |

| <u>VENDOR</u>        | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                         | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|----------------------|------------------|------------------------------------------------------------|---------------------------------|---------------|
|                      |                  |                                                            | Totals for PETERSON, SCOTT      | 124.00        |
| PINGEL, RICHARD JR   | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  |                                                            | Totals for PINGEL, RICHARD JR   | 124.00        |
| PINK, KEN            | Dec 19           | CHS Basketball Official<br>12/19/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
| PINK, KEN            | Jan 17           | CHS Basketball Official<br>1/17/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for PINK, KEN            | 158.00        |
| PIOCH, RACHEL        | Dec 22           | CHS Basketball Athletic<br>Trainer 12/22, 12/23, 1/3       | 10E002 1500 3190 00 000000 0000 | 825.00        |
|                      |                  |                                                            | Totals for PIOCH, RACHEL        | 825.00        |
| PRENDERGAST, TIMOTHY | Dec 20           | CHS Basketball Official<br>12/20/23                        | 10E002 1500 3190 00 000000 0000 | 78.00         |
| PRENDERGAST, TIMOTHY | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
| PRENDERGAST, TIMOTHY | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  |                                                            | Totals for PRENDERGAST, TIMOTHY | 326.00        |
| RUEFFER, MICHAEL     | Jan 3            | CHS Basketball Official<br>1/3/24                          | 10E002 1500 3190 00 000000 0000 | 79.00         |
| RUEFFER, MICHAEL     | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for RUEFFER, MICHAEL     | 158.00        |
| SCHULTZ, BRAD        | Dec 19           | CHS Basketball Official<br>12/19/23                        | 10E002 1500 3190 00 000000 0000 | 79.00         |
| SCHULTZ, BRAD        | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
| SCHULTZ, BRAD        | Jan 17           | CHS Basketball Official<br>1/17/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for SCHULTZ, BRAD        | 237.00        |
| SELF, JASON          | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                      |                  |                                                            | Totals for SELF, JASON          | 124.00        |
| SENOR, LESTER        | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for SENOR, LESTER        | 79.00         |
| SETTLES, JOSHUA      | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for SETTLES, JOSHUA      | 79.00         |
| SIEKIERSKI, MARK     | Jan 17           | CHS Basketball Official<br>1/17/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                      |                  |                                                            | Totals for SIEKIERSKI, MARK     | 79.00         |
| SILVA-HARO, JEANETTE | Sept 1           | CHS EMT/Athletic trainer<br>coverage                       | 10E002 1500 3190 00 000000 0000 | 220.00        |

| <u>VENDOR</u>       | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                      | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|---------------------|------------------|---------------------------------------------------------|---------------------------------|---------------|
|                     |                  | 8/14-9/01/2023-cleared voided check                     |                                 |               |
|                     |                  | Totals for SILVA-HARO, JEANETTE                         |                                 | 220.00        |
| SIPES, TIMOTHY      | Dec 23           | CHS Girls Basketball Tourney Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                     |                  | Totals for SIPES, TIMOTHY                               |                                 | 124.00        |
| SMIGIEL, ALLAN      | Dec 22           | CHS Basketball Official 12/22/23                        | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for SMIGIEL, ALLAN                               |                                 | 62.00         |
| SNODGRASS, MICHAEL  | Jan 15           | CHS MLK Basketball Tournament Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                     |                  | Totals for SNODGRASS, MICHAEL                           |                                 | 79.00         |
| SOMOGYI, KEVIN      | Jan 15           | CHS MLK Basketball Tournament Official 1/15/24, 4 games | 10E002 1500 3900 00 000000 0000 | 248.00        |
|                     |                  | Totals for SOMOGYI, KEVIN                               |                                 | 248.00        |
| STAIN, ANDREW       | Dec 23           | CHS Girls Basketball Tourney Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                     |                  | Totals for STAIN, ANDREW                                |                                 | 124.00        |
| STEPHENSON, KEVIN   | Dec 20           | CHS Wrestling Official 12/20/23                         | 10E002 1500 3190 00 000000 0000 | 112.00        |
|                     |                  | Totals for STEPHENSON, KEVIN                            |                                 | 112.00        |
| STEPHENSON, MICHAEL | Dec 23           | CHS Girls Basketball Tourney Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                     |                  | Totals for STEPHENSON, MICHAEL SR                       |                                 | 124.00        |
| SUTTON, NICOLE      | Dec 19           | CHS Basketball EMT Coverage 12/19/23                    | 10E002 1500 3190 00 000000 0000 | 140.00        |
| SUTTON, NICOLE      | Jan 8            | CHS EMT Coverage 1/8/24 Practice                        | 10E002 1500 3190 00 000000 0000 | 120.00        |
|                     |                  | Totals for SUTTON, NICOLE                               |                                 | 260.00        |
| TETZLOFF, DYLAN     | Jan 10           | CHS Basketball Official 1/10/24                         | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for TETZLOFF, DYLAN                              |                                 | 62.00         |
| TOLJANIC, ANTHONY   | Jan 17a          | CHS Basketball Official 1/17/24, 2 games                | 10E002 1500 3190 00 000000 0000 | 140.00        |
|                     |                  | Totals for TOLJANIC, ANTHONY                            |                                 | 140.00        |
| VANDERMOON, SCOTT   | Jan 15           | CHS MLK Basketball Tournament Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                     |                  | Totals for VANDERMOON, SCOTT                            |                                 | 79.00         |
| VILLARREAL, JAVIER  | Jan 17           | CHS Basketball Official 1/17/24                         | 10E002 1500 3190 00 000000 0000 | 62.00         |
|                     |                  | Totals for VILLARREAL, JAVIER                           |                                 | 62.00         |
| WAGNER, BENJAMIN    | Jan 15           | CHS MLK Basketball Tournament Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |

| <u>VENDOR</u>     | <u>INVOICE #</u> | <u>DESCRIPTION</u>                                         | <u>ACCOUNT NUMBER</u>           | <u>AMOUNT</u> |
|-------------------|------------------|------------------------------------------------------------|---------------------------------|---------------|
|                   |                  |                                                            | Totals for WAGNER, BENJAMIN     | 79.00         |
| WARREN, MICHAEL   | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 78.00         |
|                   |                  |                                                            | Totals for WARREN, MICHAEL      | 78.00         |
| WHALEN, TROY      | Jan 10           | CHS Basketball Official<br>1/10/24, 2 Games                | 10E002 1500 3190 00 000000 0000 | 158.00        |
|                   |                  |                                                            | Totals for WHALEN, TROY         | 158.00        |
| WIEDEMANN, THOMAS | Dec 22           | CHS Basketball Official<br>12/22/23                        | 10E002 1500 3190 00 000000 0000 | 62.00         |
| WIEDEMANN, THOMAS | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                   |                  |                                                            | Totals for WIEDEMANN, THOMAS    | 186.00        |
| WILSON, MICHAEL   | Dec 23           | CHS Girls Basketball Tourney<br>Official 12/23/23, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                   |                  |                                                            | Totals for WILSON, MICHAEL      | 124.00        |
| WILSON, RANDY     | Jan 17           | CHS Basketball Official<br>1/17/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                   |                  |                                                            | Totals for WILSON, RANDY        | 79.00         |
| WISZ, JOEL        | Jan 10           | CHS Basketball Official<br>1/10/24                         | 10E002 1500 3190 00 000000 0000 | 79.00         |
|                   |                  |                                                            | Totals for WISZ, JOEL           | 79.00         |
| YBARRA, ROBERT    | Jan 15a          | CHS MLK Basketball Tournament<br>Official 1/15/24          | 10E002 1500 3900 00 000000 0000 | 79.00         |
|                   |                  |                                                            | Totals for YBARRA, ROBERT       | 79.00         |
| ZEMAN, DAVID      | Jan 15           | CHS MLK Basketball Tournament<br>Official 1/15/24, 2 games | 10E002 1500 3900 00 000000 0000 | 124.00        |
|                   |                  |                                                            | Totals for ZEMAN, DAVID         | 124.00        |
| ZIERK, MICHAEL    | Dec 20           | CHS Basketball Official<br>12/20/23                        | 10E002 1500 3190 00 000000 0000 | 78.00         |
|                   |                  |                                                            | Totals for ZIERK, MICHAEL       | 78.00         |
|                   |                  |                                                            | Totals for checks               | 12,759.19     |

FUND SUMMARY

| <u>FUND</u> | <u>DESCRIPTION</u>      | <u>BALANCE SHEET</u> | <u>REVENUE</u> | <u>EXPENSE</u> | <u>TOTAL</u> |
|-------------|-------------------------|----------------------|----------------|----------------|--------------|
| 10          | EDUCATIONAL FUND        | 0.00                 | 0.00           | 12,759.19      | 12,759.19    |
| ***         | Fund Summary Totals *** | 0.00                 | 0.00           | 12,759.19      | 12,759.19    |

\*\*\*\*\* End of report \*\*\*\*\*

**Northern Kane County Regional Vocational System**  
**Revenues and Expenditures Report**  
**January 2024**

**Revenues**

| Source                        | Description                          | 2023-24<br>Original Budget | % of<br>Fund   | January<br>MTD    | 2023-24<br>FYTD     | Budget<br>Remaining | FYTD<br>Percent |
|-------------------------------|--------------------------------------|----------------------------|----------------|-------------------|---------------------|---------------------|-----------------|
|                               | 1999-00 Other Local Revenue          | 24,250.00                  | 3.58%          | -                 | 9,700.00            | 14,550.00           | 0.00%           |
| <b>Total Local Revenues</b>   |                                      | <b>24,250.00</b>           | <b>3.58%</b>   | <b>-</b>          | <b>9,700.00</b>     | <b>14,550.00</b>    | <b>0.00%</b>    |
|                               | 3220-00 Career & Technical Education | 1,320,526.00               | 63.88%         | 199,325.00        | 1,270,759.00        | 49,767.00           | 96.23%          |
|                               | 3220-02 CTE Educator Pathway         | 45,233.00                  | 2.19%          | -                 | 20,000.00           | 25,233.00           | 44.22%          |
| <b>Total State Revenues</b>   |                                      | <b>1,365,759.00</b>        | <b>66.07%</b>  | <b>199,325.00</b> | <b>1,290,759.00</b> | <b>75,000.00</b>    | <b>94.51%</b>   |
|                               | 4745-00 Perkins V Grant              | 677,270.00                 | 32.76%         | 155,384.00        | 281,791.00          | 395,479.00          | 41.61%          |
| <b>Total Federal Revenues</b> |                                      | <b>677,270.00</b>          | <b>32.76%</b>  | <b>155,384.00</b> | <b>281,791.00</b>   | <b>395,479.00</b>   | <b>41.61%</b>   |
| <b>Total Revenues</b>         |                                      | <b>2,067,279.00</b>        | <b>102.41%</b> | <b>354,709.00</b> | <b>1,582,250.00</b> | <b>485,029.00</b>   | <b>76.54%</b>   |

**Expenditures**

| Object                    | Description             | 2023-24<br>Original Budget | % of<br>Fund   | January<br>MTD    | 2023-24<br>FYTD     | Encumbered<br>Amount | Budget<br>Remaining | FYTD<br>Percent |
|---------------------------|-------------------------|----------------------------|----------------|-------------------|---------------------|----------------------|---------------------|-----------------|
|                           | 1000 Salaries           | 225,967.00                 | 10.91%         | 17,722.84         | 105,783.04          | -                    | 120,183.96          | 46.81%          |
|                           | 2000 Benefits           | 72,484.00                  | 3.50%          | 3,783.97          | 24,539.22           | -                    | 47,944.78           | 33.85%          |
|                           | 3000 Purchased Services | 80,900.00                  | 3.91%          | 900.00            | 39,191.12           | 3,140.00             | 38,568.88           | 52.33%          |
|                           | 4000 Supplies           | 10,651.00                  | 0.51%          | -                 | 6,206.60            | -                    | 4,444.40            | 58.27%          |
|                           | 6000 Other/Dues/Fees    | 1,680,927.00               | 81.17%         | 291,774.97        | 1,020,812.05        | -                    | 660,114.95          | 60.73%          |
| <b>Total Expenditures</b> |                         | <b>2,070,929.00</b>        | <b>100.00%</b> | <b>314,181.78</b> | <b>1,196,532.03</b> | <b>3,140.00</b>      | <b>871,256.97</b>   | <b>57.93%</b>   |

| FD Description     | January 2023-24<br>Beginning Balance | January 2023-24<br>Deposits | January 2023-24<br>Withdrawals | January 2023-24<br>Monthly Activity | Ending<br>Balance |
|--------------------|--------------------------------------|-----------------------------|--------------------------------|-------------------------------------|-------------------|
| 97 NKCRVS CASH     | 773,368.39                           | 354,709.00                  | 314,181.78                     | 40,527.22                           | 813,895.61        |
| 97                 | 773,368.39                           | 354,709.00                  | 314,181.78                     | 40,527.22                           | 813,895.61        |
|                    | =====                                | =====                       | =====                          | =====                               | =====             |
| Grand Asset Totals | 773,368.39                           | 354,709.00                  | 314,181.78                     | 40,527.22                           | 813,895.61        |

Number of Accounts: 1

\*\*\*\*\* End of report \*\*\*\*\*

| <u>VENDOR</u>                    | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                    | <u>ACCOUNT NUMBER</u>      | <u>AMOUNT</u> |
|----------------------------------|------------------|-----------------------------------------------|----------------------------|---------------|
| ACTE                             | 170669           | ACTE Vision Conference                        | 97E110 2210 3100 00 322000 | 3,740.00      |
|                                  |                  | Totals for ACTE                               |                            | 3,740.00      |
| ALGONQUIN-LAKE IN THE HILLS CHAM | 21999            | Membership Renewal Basic                      | 97E110 2120 3100 00 322000 | 365.00        |
|                                  |                  | Totals for ALGONQUIN-LAKE IN THE HILLS C      |                            | 365.00        |
| ALIGNMENT COLLABORATIVE FOR EDUC | 20124            | Education Pathways<br>Conference              | 97E110 2210 3100 02 322000 | 1,345.00      |
|                                  |                  | Totals for ALIGNMENT COLLABORATIVE FOR E      |                            | 1,345.00      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2120 1100 00 474500 | 4,139.17      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2120 2100 00 474500 | 1,217.52      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2210 1100 00 474500 | 1,631.92      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2210 2100 00 474500 | 392.75        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2330 1100 00 474500 | 12.08         |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2620 2100 00 474500 | 101.92        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2620 1100 00 474500 | 437.50        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2120 1100 00 322000 | 4,139.17      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2120 2100 00 322000 | 1,217.52      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2210 1100 00 322000 | 1,631.92      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2210 2100 00 322000 | 302.50        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2330 1100 00 322000 | 1,958.75      |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2330 2100 00 322000 | 367.50        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2620 1100 00 322000 | 522.33        |
| CENTRAL COMMUNITY USD 301        | Jan 2024         | NK Reimb Payroll and<br>Benefits January 2024 | 97E110 2620 2100 00 322000 | 96.50         |
|                                  |                  | Totals for CENTRAL COMMUNITY USD 301          |                            | 18,169.05     |
| COMMUNITY UNIT SCHOOL DIST 300   | Jan FY24 CTE     | FY24 CTE January                              | 97E110 4140 6400 02 322000 | 15,361.68     |
| COMMUNITY UNIT SCHOOL DIST 300   | Jan FY24 Perkins | FY24 Perkins January                          | 97E110 4140 6400 02 474500 | 10,447.00     |
|                                  |                  | Totals for COMMUNITY UNIT SCHOOL DIST 30      |                            | 25,808.68     |
| COMMUNITY UNIT SCHOOL DIST 303   | Jan FY24 Perkins | FY24 Perkins January                          | 97E110 4140 6400 04 474500 | 1,898.57      |
| COMMUNITY UNIT SCHOOL DIST 303   | Jan FY24 CTE     | FY24 CTE January                              | 97E110 4140 6400 04 322000 | 725.04        |
|                                  |                  | Totals for COMMUNITY UNIT SCHOOL DIST 30      |                            | 2,623.61      |
| ECCEZION, LTD                    | 474163           | Audit FY23                                    | 97E110 2330 3100 00 322000 | 2,525.00      |
|                                  |                  | Totals for ECCEZION, LTD                      |                            | 2,525.00      |
| ELGIN CHAMBER OF COMMERCE        | 1242             | Kick-Start Renewal<br>Membership              | 97E110 2120 3100 00 322000 | 375.00        |
|                                  |                  | Totals for ELGIN CHAMBER OF COMMERCE          |                            | 375.00        |

| <u>VENDOR</u>                    | <u>INVOICE #</u> | <u>INVOICE DESCRIPTION</u>                                          | <u>ACCOUNT NUMBER</u>      | <u>AMOUNT</u> |
|----------------------------------|------------------|---------------------------------------------------------------------|----------------------------|---------------|
| ILLINOIS ASSOC FOR CAREER AND TE | 7451             | IACTE 94th Annual<br>Conference Registration, T.<br>Stroh, T. Stirn | 97E110 2210 3100 00 322000 | 560.00        |
|                                  |                  | Totals for ILLINOIS ASSOC FOR CAREER AND                            |                            | 560.00        |
| NORTHERN KANE COUNTY CHAMBER OF  | 4240-9220 2024   | Membership Renewal Fee                                              | 97E110 2120 3100 00 322000 | 183.50        |
|                                  |                  | Totals for NORTHERN KANE COUNTY CHAMBER                             |                            | 183.50        |
| SCHOOL DISTRICT U-46             | Dec FY24 CTE     | FY24 CTE December                                                   | 97E110 4140 6400 01 322000 | 22,704.48     |
| SCHOOL DISTRICT U-46             | Dec FY24 Perkins | FY24 Perkins December                                               | 97E110 4140 6400 01 474500 | 1,734.00      |
|                                  |                  | Totals for SCHOOL DISTRICT U-46                                     |                            | 24,438.48     |
| ST CHARLES CHAMBER OF COMMERCE   | 176309233        | Member Admin Fee                                                    | 97E110 2120 3100 00 322000 | 175.00        |
|                                  |                  | Totals for ST CHARLES CHAMBER OF COMMERC                            |                            | 175.00        |
|                                  |                  | Totals for checks                                                   |                            | 80,308.32     |

FUND SUMMARY

| FUND | DESCRIPTION                  | BALANCE SHEET | REVENUE | EXPENSE   | TOTAL     |
|------|------------------------------|---------------|---------|-----------|-----------|
| 97   | NORTHERN KANE REG VOC SYSTEM | 0.00          | 0.00    | 80,308.32 | 80,308.32 |
| ***  | Fund Summary Totals ***      | 0.00          | 0.00    | 80,308.32 | 80,308.32 |

\*\*\*\*\* End of report \*\*\*\*\*

## **School District Organization**

### **District Organization, Operations, and Cooperative Agreements**

The District is organized and operates as follows:

Central Community Unit School District #301

The District enters into and participates in joint programs and intergovernmental agreements with units of local government and other school districts in order to jointly provide services and activities in a manner that will increase flexibility, scope of service opportunities, cost reductions, and/or otherwise benefit the District and the community. The Superintendent shall manage these activities to the extent the program or agreement requires the District's participation, and shall provide periodic implementation or operational data and/or reports to the School Board concerning these programs and agreements. The District participates in the following joint programs and intergovernmental agreements:

|                                      |                                                 |
|--------------------------------------|-------------------------------------------------|
| Amber Leaf Animal Hospital           | Elgin Community College                         |
| Anderson Humane                      | Fox College                                     |
| Animal Care Clinic of Pingree Grove  | Fox Valley Career Center                        |
| Animal Care Clinic of Randall Point  | <b>Gilberts Animal Clinic</b>                   |
| Animal Clinic of South Elgin         | Hampshire Animal Hospital                       |
| Animal House Shelter                 | Kane County Sheriff's Office                    |
| Animal Medical Clinic of St. Charles | <b>Kendall Road Equine Hospital</b>             |
| Army Trail Animal Hospital LLC       | Kountry Pet Resort                              |
| Autumn Green Animal Hospital         | Lombard Veterinary Hospital                     |
| Bartlett Animal Hospital             | Loyal Companions Animal Hospital and Pet Resort |
| Batavia Animal Clinic                | Meadow View Veterinary Clinic                   |

|                                                         |                                                                               |
|---------------------------------------------------------|-------------------------------------------------------------------------------|
| Carol Stream Animal Hospital                            | Mid-Valley Special Education Cooperative                                      |
| City of Elgin                                           | Northern Kane County Regional Career and Technical Education System - EFE 110 |
| Cobb & Co Veterinary Clinic                             | Pet Vet Clinic and Mobile Practice                                            |
| Companion Animal Speciality & Emergency Hospital (CASE) | Ruffner's Luxury Pet Boarding                                                 |
| Critters Pet Shop                                       | South Town Animal Hospital                                                    |
| Dundee Animal Hospital - Dundee                         | Spring Hill Veterinary Clinic                                                 |
| Dundee Animal Hospital - Elgin                          | Tails Humane Society                                                          |
| Elgin Animal Clinic                                     | Village of Burlington/Burlington Park District                                |

LEGAL REF.: Ill. Constitution, Art. VII, Sec. 10.  
5 ILCS 220/, Intergovernmental Cooperation Act.

## **Operational Services**

### **Purchases and Contracts**

The Superintendent shall manage the District's purchases and contracts in accordance with State law, the standards set forth in this policy, and other applicable School Board policies.

#### **Standards for Purchasing and Contracting**

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law **according to local Board discretion**. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of **\$35,000** ~~25,000~~ must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with 105 ILCS 5/10-20.21(b-10).
7. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:
  - a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/10-21.9(c) and 5/21B-80(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibits any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in 5/21B-80(b)

(certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

- b. In accordance with 105 ILCS 5/22-94: (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in 105 ILCS 5/22-94(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by 105 ILCS 5/22-94(g).
- c. In accordance with 105 ILCS 5/24-5: (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease ~~if the employee will have direct, daily contact with one or more student(s);~~ and (2) require any new or existing employee who ~~has and will have direct, daily contact with one or more~~ **provides services to student(s) or in schools** to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening ~~for anyone in daily contact with early childhood students,~~ as required by the Ill. Department of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. Design-build contracts must comply with 105 ILCS 5/15A-1 et seq.
11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20/85.
12. Purchases made with federal or State awards must comply with 2 C.F.R. Part 200 and 30 ILCS 708/, as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

- LEGAL REF.: 2 C.F.R. Part 200.  
105 ILCS 5/10-20.19c, 5/10-20.21, **5/10-20.85**, 5/10-21.9, 5/10-22.34c, **5/15A-1 et seq.**,  
and 5/19b-1 **et seq.**, **5/22-94**, and 5/24-5.  
30 ILCS 708/, Grant Accountability and Transparency Act.  
410 ILCS 170/, Coal Tar Sealant Disclosure Act.  
820 ILCS 130/, Prevailing Wage Act.
- CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150  
(Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender;  
Screening; Notifications), **5:90 (Abused and Neglected Child Reporting)**

## **Operational Services**

### **Facility Management and Building Programs**

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable School Board policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the Regional Superintendent and State Fire Marshal or designee, (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district, and (3) compliance with the 10-year safety survey process required by the School Code.

#### **Standards for Managing Buildings and Grounds**

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior Board approval is needed for all renovations or permanent alterations to buildings or grounds when the total cost will exceed ~~\$35,000~~ ~~\$25,000~~, including the cost equivalent of staff time. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

#### **Standards for Green Cleaning**

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

#### **Standards for Facility Construction and Building Programs**

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Ill. State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

#### **Naming Buildings and Facilities**

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board. When a facility is to be named or renamed, the Board President will appoint a special committee to consider

nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection. The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using the process in this policy.

- LEGAL REF.:        42 U.S.C. §12101 et seq., Americans with Disabilities Act of 1990, implemented by 28 C.F.R. Parts 35 and 36.  
                         20 ILCS 3130/, Green Buildings Act.  
                         105 ILCS 5/2-3.12, 5/10-20.49, 5/10-22.36, 5/10-20.63, and 5/17-2.11.  
                         105 ILCS 140/, Green Cleaning Schools Act.  
                         105 ILCS 230/, School Construction Law.  
                         410 ILCS 25/, Environmental Barriers Act.  
                         410 ILCS 35/25, Equitable Restrooms Act.  
                         820 ILCS 130/, Prevailing Wage Act.  
                         23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.  
                         71 Ill.Admin.Code Part 400, Ill. Accessibility Code.
- CROSS REF.:        2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

## General Personnel

### Employee Ethics; **Code of Professional Conduct**; and Conflict of Interest

#### Professional and Appropriate Conduct

All District employees are expected to maintain high standards in their ~~school relationships~~ **job performance**, to demonstrate integrity and honesty, to be considerate and cooperative, and to maintain professional and appropriate relationships with students, parents/**guardians**, staff members, and others. ~~In addition, the Code of Ethics for Illinois Educators, adopted by the Illinois State Board of Education, is incorporated by reference into this policy. Any employee who sexually harasses a student, willfully or negligently fails to report an instance of suspected child abuse or neglect as required by the Abused and Neglected Child Reporting Act (325 ILCS 5/), engages in grooming as defined in 720 ILCS 5/11-25, engages in grooming behaviors, violates boundaries for appropriate school employee-student conduct, or otherwise violates an employee conduct standard will be subject to discipline up to and including dismissal.~~

The Superintendent or designee shall ~~identify appropriate employee conduct standards and provide them~~ **this policy** to all District employees **and students and/or parents/guardians in their respective handbooks**, and ensure its posting on the District's website, if any. ~~Standards related to school employee-student conduct shall, at a minimum:~~

#### Professional and Appropriate Conduct

Professional and appropriate employee conduct are important Board goals that impact the quality of a safe learning environment and the school community, increasing students' ability to learn and the District's ability to educate. To protect students from sexual misconduct by employees, and employees from the appearance of impropriety, State law also recognizes the importance for District employees to constantly maintain professional and appropriate relationships with students by following established expectations and guidelines for employee-student boundaries. Many breaches of employee-student boundaries do not rise to the level of criminal behavior but do pose a potential risk to student safety and impact the quality of a safe learning environment. Repeated violations of employee-student boundaries may indicate the grooming of a student for sexual abuse. As bystanders, employees may know of concerning behaviors that no one else is aware of, so their training on: (1) preventing, recognizing, reporting, and responding to child sexual abuse and grooming behavior; (2) this policy; and (3) federal and state reporting requirement is essential to maintaining the Board's goal of professional and appropriate conduct.

The Superintendent or designee shall identify employee conduct standards that define appropriate employee-student boundaries, provide training about them, and monitor the District's employees for violations of employee-student boundaries. The employee conduct standards will require that, at a minimum:

1. ~~Incorporate the prohibitions noted in paragraph 1 of this policy;~~ Employees who are governed by the *Code of Ethics for Illinois Educators*, adopted by the Ill. State Board of Education (ISBE), will comply with its incorporation by reference into this policy.
2. Employees are trained on educator ethics, child abuse, grooming behaviors, and employee-student boundary violations as required by law and policies 2:265, *Title IX Sexual Harassment Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.
3. Employees maintain professional relationships with students, including maintaining employee-student boundaries based upon students' ages, grade levels, and developmental levels and following District-established guidelines for specific situations, including but not limited to:
  - a. Transporting a student;

- b. Taking or possessing a photo or video of a student; and
  - c. Meeting with a student or contacting a student outside the employee's professional role.
- 4. Employees report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
- 5. Discipline up to and including dismissal will occur for any employee who violates an employee conduct standard or engages in any of the following:
  - a. Sexually harasses a student.
  - b. Willfully or negligently fails to follow reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq.*), or the Elementary and Secondary Education Act (20 U.S.C. §7926).
  - c. Engages in *grooming* as defined in 720 ILCS 5/11-25.
  - d. ~~Define prohibited~~ Engages in grooming behaviors. Prohibited grooming behaviors to include, at a minimum, *sexual misconduct*. *Sexual misconduct* is (i) any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, (ii) by an employee with direct contact with a student, (iii) that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
    - i. A sexual or romantic invitation.
    - ii. Dating or soliciting a date.
    - iii. Engaging in sexualized or romantic dialog.
    - iv. Making sexually suggestive comments that are directed toward or with a student.
    - v. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature.
    - vi. A sexual, indecent, romantic, or erotic contact with the student.
- ~~6. Identify expectations for employees to maintain professional relationships with students, including expectations for employee-student boundaries based upon students' ages, grade levels, and developmental levels. Such expectations shall establish guidelines for specific areas, including but not limited to:
 
  - a. ~~Transporting a student~~
  - b. ~~Taking or possessing a photo or video of a student~~
  - c. ~~Meeting with a student or contacting a student outside the employee's professional role~~~~
- ~~7. Reference employee reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq.*), and the Elementary and Secondary Education Act (20 U.S.C. §7926);~~
- ~~8. Outline how employees can report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Sexual Harassment Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*; and~~
- ~~9. Reference required employee training related to educator ethics, child abuse, grooming behaviors, and boundary violations as required by law and policies 2:265, *Title IX Sexual Harassment Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.~~

#### Statement of Economic Interests

The following employees must file a *Statement of Economic Interests* as required by the Ill. Governmental Ethics Act:

- 1. Superintendent;
- 2. Building Principal;
- 3. Head of any department;

4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of \$1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

#### Ethics and Gift Ban

School Board policy 2:105, *Ethics and Gift Ban*, applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

#### Prohibited Interests; Conflict of Interest; and Limitation of Authority-

In accordance with **105 ILCS 5/**~~Section 22-5 of the School Code~~, "no school officer or teacher shall be interested in the sale, proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with the ~~Illinois State Board of Education~~ **ISBE** and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) (**30 ILCS 708/**) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in **or a tangible benefit from** the entity selected for the contract:

1. ~~Any person that has a close personal relationship with an employee that may compromise or impair the employee's fairness and impartiality, including a~~ **A** member of the employee's immediate family or household;
2. An employee's ~~business~~ partner; or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or **sub**contracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

#### Guidance Counselor Gift Ban

Guidance counselors are prohibited from intentionally soliciting or accepting any gift from a *prohibited source* or any gift that would be in violation of any federal or State statute or rule. For guidance counselors, a *prohibited source* is any person who is (1) employed by an institution of higher education, or (2) an agent or spouse of or an immediate family member living with a person employed by an institution of higher education. This prohibition does not apply to:

1. Opportunities, benefits, and services available on the same conditions as for the general public.
2. Anything for which the guidance counselor pays market value.
3. A gift from a relative.
4. Anything provided by an individual on the basis of a personal friendship, unless the guidance counselor believes that it was provided due to the official position or employment of the guidance counselor and not due to the personal friendship. In determining whether a gift is provided on the

basis of personal friendship, the guidance counselor must consider the circumstances in which the gift was offered, including any of the following:

- a. The history of the relationship between the individual giving the gift and the guidance counselor, including any previous exchange of gifts between those individuals.
  - b. Whether, to the actual knowledge of the guidance counselor, the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift.
  - c. Whether, to the actual knowledge of the guidance counselor, the individual who gave the gift also, at the same time, gave the same or a similar gift to other school district employees.
5. Bequests, inheritances, or other transfers at death.
  6. Any item(s) during any calendar year having a cumulative total value of less than \$100.
  7. Promotional materials, including, but not limited to, pens, pencils, banners, posters, and pennants.

A guidance counselor does not violate this prohibition if he or she promptly returns the gift to the prohibited source or donates the gift or an amount equal to its value to a **501(c)(3)** tax exempt charity.

#### Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated

by reference: 5:120-E (Code of Ethics for Ill. Educators)

LEGAL REF.: U.S. Constitution, First Amendment.  
2 C.F.R. §200.318(c)(1).  
5 ILCS 420/4A-101, Ill. Government Ethics Act.  
5 ILCS 430/, State Officials and Employee Ethics Act.  
30 ILCS 708/, Grant Accountability and Transparency Act.  
50 ILCS 135/, Local Governmental Employees Political Rights Act.  
105 ILCS 5/10-22.39, 5/10-23.13, 5/22-5, **5/22-85.5**, and 5/22-930 ~~(final citation pending)~~.  
325 ILCS 5/, Abused and Neglected Child Reporting Act.  
**720 ILCS 5/11-25, Criminal Code of 2012.**  
775 ILCS 5/5A-102, Ill. Human Rights Act.  
23 Ill.Admin.Code Part 22, Code of Ethics for Ill. Educators.  
Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).  
Garcetti v. Ceballos, 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Sexual Harassment Grievance Procedure), 4:60 (**Purchases and Contracts**), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:90 (Abused and Neglected Child Reporting), 5:100 Staff Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), **5:200 (Terms and Conditions of Employment and Dismissal)**, **5:290 (Employment Terminations and Suspensions)**, 7:20 (Harassment of Students Prohibited)

## **Instruction**

### **Library Media Program**

The Superintendent or designee shall manage the District's library media program to comply with (1) State law and Ill. State Board of Education (ISBE) rule ~~(ISBE)~~, and (2) the following standards:

1. The program includes an organized collection of resources available to students and staff to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and support research, as appropriate to students of all abilities in the grade levels served.
2. Financial resources for the program's resources and supplies are allocated to meet students' needs.
3. Students in all grades served have equitable access to library media resources.
4. The advice of an individual who is qualified according to ISBE rule is sought regarding the overall direction of the program, including the selection and organization of materials, provision of instruction in information and technology literacy, and structuring the work of library paraprofessionals.
5. Staff members are invited to recommend additions to the collection.
6. Students may freely select resource center materials as well as receive guided selection of materials appropriate to specific, planned learning experiences.
7. The program is guided by the principles of the American Library Association's *Library Bill of Rights* and its interpretation for school libraries.

Parents/guardians, employees, and community members who believe that library media program resources violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*.

The Superintendent or designee shall establish criteria consistent with this policy for the review of objections. Parents/guardians, employees, and community members with suggestions or complaints about library media program resources may complete a *Library Media Resource Objection Form*. The Superintendent or designee shall inform the parent/guardian, employee, or community member, as applicable, of the District's decision.

LEGAL REF.: 23 Ill.Admin.Code §1.420(o).

CROSS REF.: 6:60 (Curriculum Content), 6:170 (Title I Programs), 6:210 (Instructional Materials)



**CCUSD #301 Personnel Report  
February 20, 2024**

**New Hire – Non-Certified**

| Name               | School         | Position         |
|--------------------|----------------|------------------|
| Edwards, Gail      | Transportation | Bus Driver       |
| Karthic, Kiruthika | HBT            | Paraprofessional |
| Kolli, Swathi      | HBT            | Paraprofessional |

**Voluntary Transfer – Certified**

| Name         | School | Position                             | Effective Date |
|--------------|--------|--------------------------------------|----------------|
| Nolan, Sarah | DO     | Director of Student Support Services | July 1, 2024   |

**Resignation – Certified**

| Name              | School | Position             | Effective Date |
|-------------------|--------|----------------------|----------------|
| Budzban, Jessica  | CHS    | Math Teacher         | End of SY24    |
| Potts, Kelsey     | HBT    | Fourth Grade Teacher | End of SY24    |
| Ratliff, Courtney | CT     | School Psychologist  | End of SY24    |

**Release – Non-Certified**

| Name           | School | Position | Effective Date    |
|----------------|--------|----------|-------------------|
| Conway, Esther | PKMS   | Cook     | February 20, 2024 |

**Leave of Absence – Certified**

| Name               | School | Position               | Effective Date        |
|--------------------|--------|------------------------|-----------------------|
| Clark, Tyler       | CHS    | Social Studies Teacher | 4/26/2024 to EOY      |
| Daudelin, Jasmine  | HBT    | Second Grade Teacher   | 2/12/2024 to 5/3/2024 |
| Dorsey, Elisabeth  | CT     | Social Worker          | 2/1/2024 to 2/5/2024  |
| Doyle, Michael     | DO     | Instructional Coach    | 2/9/2024 to 2/16/2024 |
| Hemmersbach, Karen | CT     | Fifth Grade Teacher    | 5/6/2024 to EOY       |
| Lugo, Darius       | CT     | EL Teacher             | 3/13/2024 to 4/8/2024 |
| Roberts, Garret    | PV     | First Grade Teacher    | 2/22/2024 to 3/1/2024 |

**Leave of Absence – Non-Certified**

| Name                   | School         | Position                 | Effective Date                           |
|------------------------|----------------|--------------------------|------------------------------------------|
| Calderon, Christina    | CMS            | Administrative Assistant | 2/12/2024 to 3/8/2024                    |
| Creadon, Kyle          | Facilities     | Grounds Worker           | 1/22/2024 to 1/26/2024                   |
| Hernandez, Nancy       | Transportation | Bus Aide                 | 1/8/2024 to unknown                      |
| Jastrzebski, Lynette   | CHS            | Administrative Assistant | 1/16/2024 to 1/22/2024 then intermittent |
| Peerboom, Jason        | CMS            | Custodian                | 3/14/2024 to 3/19/2024                   |
| Sliwa, Linda           | Transportation | Bus Driver               | 1/22/2024 for 4-8 weeks                  |
| Wehrle Gravit, Chandra | PV             | Paraprofessional         | 3/7/2024 (½ day) to 3/19/2024            |

## MEMORANDUM

FROM: Ted Juske, Athletics/Activities Director  
TO: District 301 Board of Education  
DATE: January 22, 2024  
RE: Dance Overnight Trip for State

---

Our Dance Head Coach, Jenna Jensen, and staff are requesting to take athletes overnight to Bloomington Grossinger Motors Arena for the IHSA state competition. They will be traveling by yellow school bus.

Below is their itinerary and some important information regarding the trip.

### Schedule

Thursday, January 25th, 2024

| Time          |                                                                                                                 |
|---------------|-----------------------------------------------------------------------------------------------------------------|
| 7:00 AM       | Athletes bag drop off (Bags will be stored in the ticket booth by door 14)                                      |
| 9:00 AM       | Athletes dismissed from class                                                                                   |
| 9:15 AM       | State Send Off & Load the Bus                                                                                   |
| 9:20 AM       | Leave CHS, Drive to Bloomington-Normal (2 hr 30 minutes approx)                                                 |
| 12:00 PM      | Stop and Eat at Jimmy Johns                                                                                     |
| 1:00 PM       | Head to Dance Studio for Practice<br>Twin Cities School of Dance<br>1301 Morrissey Dr #1, Bloomington, IL 61701 |
| 1:30-4 PM     | Practice at Studio                                                                                              |
| 4:30 PM       | Arrive at <b>Hampton Inn and Suites</b><br>320 S Towanda Ave, Normal, IL 61761                                  |
| 6:00- 7:00 PM | Pick up Registration Packet Grossinger Motors Arena<br>101 South Madison Street<br>Bloomington, IL 61701        |

|          |                                                                                    |
|----------|------------------------------------------------------------------------------------|
| 7:30 PM  | Dinner at DESTHIL Restaurant (Dancers only)<br>318 S Towanda Ave, Normal, IL 61761 |
| 9:30 PM  | Return to Hampton Inn and Suites                                                   |
| 11:00 PM | Lights out/Curfew (All dancers must remain in assigned rooms)                      |

Friday, January 26th, 2024

| Time     |                                                                                                   |
|----------|---------------------------------------------------------------------------------------------------|
| 8:15 AM  | Go to Grossinger Motors Arena (Lunch at Arena) (Time may be adjusted due to our performance time) |
| TBD      | Perform                                                                                           |
| 2:30 PM  | Qualifying Announcements                                                                          |
| 3:00 PM  | Head back to Hotel                                                                                |
| 4:00 PM  | Tentative Practice/Watch 3A Teams                                                                 |
| 7:30 PM  | Team Dinner with families<br>Giordano's<br>1505 N Veterans Pkwy, Bloomington, IL 61704            |
| 9:30 PM  | Return to Hampton Inn and Suites                                                                  |
| 11:00 PM | Lights Out/Curfew                                                                                 |

Saturday, January 27th, 2024 (TBD)

| Time    |                                                |
|---------|------------------------------------------------|
| 8:15 AM | Go to Grossinger Motors Arena (Lunch at Arena) |
| TBA     | Perform if making day 2                        |
| 1:45 PM | Leave Bloomington, Head to CHS                 |

## MEMORANDUM

FROM: Ted Juske, Athletics/Activities Director  
TO: District 301 Board of Education  
DATE: January 29, 2024  
RE: Cheer Overnight Trip for State

---

Our Dance Head Coach, Megan Marciniac, and staff are requesting to take athletes overnight to Bloomington Grossinger Motors Arena for the IHSA state competition Thursday, February 1 through Saturday, February 3, 2024. They will be traveling by yellow school bus.

Below is their itinerary and some important information regarding the trip.

### Schedule

[All Things State Link](#)

Thursday, February 1st

| Time     |                                                                                    |
|----------|------------------------------------------------------------------------------------|
| 7:45 AM  | Athletes bag drop off                                                              |
| 8:50 AM  | Athletes dismissed from class                                                      |
| 8:55 AM  | Go to athletic office                                                              |
| 9:00AM   | State send off                                                                     |
| 9:45 AM  | Leave CHS, Drive to Bloomington-Normal                                             |
| 12:30 PM | <b>Pick-up/eat in at Potbelly</b><br>101 N Veterans Pkwy,<br>Bloomington, IL 61704 |
| 2:00 PM  | <b>Practice - Rising Stars</b><br>2902 Gill St. Suite C.<br>Bloomington IL 61704   |

|          |                                                                                                                   |
|----------|-------------------------------------------------------------------------------------------------------------------|
| 3:30 PM  | Arrive at <b>Holiday Inn</b><br>3202 E Empire St,<br>Bloomington, IL 61704<br>309-662-4700                        |
| 5:45 PM  | Leave for Arena to pick up packet<br>101 South Madison Street,<br>Bloomington, IL 61701                           |
| 6:30 PM  | <b>Dinner at Joe's Bloomington-Normal</b><br>3907 General Electric Rd,<br>Bloomington, IL 61704<br>(309) 808-0744 |
| 8:30 PM  | Return to Holiday Inn                                                                                             |
| 10:30 PM | Lights out                                                                                                        |

Friday, February 2nd

| Time     |                                                                                                                                     |
|----------|-------------------------------------------------------------------------------------------------------------------------------------|
| 11:00 AM | Go to Grossinger Motors Coliseum<br><ul style="list-style-type: none"> <li>• Link to full schedule <a href="#">HERE</a>.</li> </ul> |
| 1:00 PM  | Perform                                                                                                                             |
| 1:45 PM  | Qualifying Announcements                                                                                                            |
| 2:30 PM  | Return to hotel                                                                                                                     |
| 6:00 PM  | <b>Team Dinner with families (still working out details)</b>                                                                        |
| 8:00 PM  | Return to Holiday Inn                                                                                                               |

Saturday, February 3rd

| Time     |                                                                             |
|----------|-----------------------------------------------------------------------------|
| 10:00 AM | <i>Go to Grossinger Motors Arena (either to compete or to watch finals)</i> |
| 1:15 PM  | <i>Awards</i>                                                               |
| 1:45 PM  | <i>Leave Bloomington, Head to CHS</i>                                       |

## MEMORANDUM

FROM: Ted Juske, Athletics & Activities Director  
TO: District 301 Board of Education, Dr. Mongan, Superintendent  
DATE: February 13, 2024  
RE: Boys Wrestling Overnight Trip for State

---

Our Wrestling Coach, Andrew Brown, and staff are requesting to take athletes overnight to Champaign for the IHSA state competition. They will be traveling by white activity bus.

Below is their itinerary and some important information regarding the trip.

### Schedule

Wednesday, February 14th

| Time     |                                                                                   |
|----------|-----------------------------------------------------------------------------------|
| 4:00 PM  | Depart CHS for Urbana - Champaign                                                 |
| 7:30 PM  | Arrive at Hampton Inn Urbana/Champaign<br>1200 West University Ave.<br>Urbana, IL |
| 7:45 PM  | Head to Huff Hall on the University of Illinois Campus                            |
| 8:00 PM  | Practice at Huff Hall                                                             |
| 9:00 PM  | Leave Huff Hall for Hampton Inn and grab food on the way back                     |
| 10:00 PM | Lights out                                                                        |

Thursday, February 15th

|          |                                                                                                 |
|----------|-------------------------------------------------------------------------------------------------|
| 8:00 AM  | Breakfast at Hampton Inn                                                                        |
| 9:00 AM  | Drive to pick up packet at State Farm Center                                                    |
| 10:00 AM | Doors open for weigh ins; weigh in at 10:30 AM                                                  |
| 2:00 PM  | Head back to State Farm Center (Wrestle approximately 1 hour after wrestling starts at 2:30 PM) |
| 8:00 PM  | Return to Hampton Inn for the night, get food on the way back                                   |

Friday, February 16th

|          |                                                                  |
|----------|------------------------------------------------------------------|
| Time     |                                                                  |
| 7:00 AM  | Weigh in                                                         |
| 8:00 AM  | Wrestling starts for the day                                     |
| 4:30 PM  | Get food around the hotel                                        |
| 6:00 PM  | Head back to State Farm Center for Semi Finals                   |
| 8:00 PM  | Head back to the hotel for the evening; get food on the way back |
| 10:00 PM | Lights out                                                       |

Saturday, February 17th

|         |                                                                                    |
|---------|------------------------------------------------------------------------------------|
| Time    |                                                                                    |
| 9:00 AM | Go to State Farm Center (either to compete or to watch)                            |
| 4:30 PM | Go to State Farm Center (either to compete or to watch State Championship matches) |
| 9:00 PM | Head back to the Hampton Inn for lights out                                        |

We would depart Champaign for CHS between 7 and 8 AM Sunday the 18th.

## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education  
FROM: Pam Porto, Director of Transportation  
DATE: February 14, 2024  
RE: School Bus Bid

---

Bus bid specifications were sent out to five companies for the 2024-2025 and 2025-2026 yellow school bus leases. We received a bid from one company, Midwest Transit. We have worked with Midwest Transit for several years. Administration is recommending acceptance of the school bus bid from Midwest Transit. A bid tabulation is included in the Board packet.

**Central Community Unit School District 301**  
**275 South Street**  
**Burlington, IL 60109**

**School Bus Lease-Bid Tabulation**  
**2/14/2024 @ 10:00 AM**

| Lease Year 1           |               | Midwest Transit |            | Midwest Bus Sales | Central States Bus Sales | Southern Bus & Mobility | NovaTech Group |
|------------------------|---------------|-----------------|------------|-------------------|--------------------------|-------------------------|----------------|
| 8                      | 78 pass       | 31,981.00       | 255,848.00 | No bid            | No bid                   | No bid                  | No bid         |
| 1                      | 54+2          | 38,899.00       | 38,899.00  | -                 | -                        | -                       | -              |
| 10                     | 32 pass       | 28,997.00       | 289,970.00 | -                 | -                        | -                       | -              |
| 3                      | 21+1 or 12+3  | 29,982.00       | 89,946.00  | -                 | -                        | -                       | -              |
| 22                     | Total         |                 | 674,663.00 | -                 | -                        | -                       | -              |
|                        | Discount      |                 | -          | -                 | -                        | -                       | -              |
|                        | Total Bus Bid |                 | 674,663.00 | -                 | -                        | -                       | -              |
| Lease Year 2           |               | Midwest Transit |            | Midwest Bus Sales | Central States Bus Sales | Southern Bus & Mobility | NovaTech Group |
| 8                      | 78 pass       | 31,981.00       | 255,848.00 | No bid            | No bid                   | No bid                  | No bid         |
| 1                      | 54+2          | 38,899.00       | 38,899.00  | -                 | -                        | -                       | -              |
| 10                     | 32 pass       | 28,997.00       | 289,970.00 | -                 | -                        | -                       | -              |
| 3                      | 21+1 or 12+3  | 29,982.00       | 89,946.00  | -                 | -                        | -                       | -              |
| 22                     | Total         |                 | 674,663.00 | -                 | -                        | -                       | -              |
|                        | Discount      |                 | -          | -                 | -                        | -                       | -              |
|                        | Total Bus Bid |                 | 674,663.00 | -                 | -                        | -                       | -              |
| Alternate Bid with A/C |               |                 |            |                   |                          |                         |                |
| Lease Year 1           |               | Midwest Transit |            | Midwest Bus Sales | Central States Bus Sales | Southern Bus & Mobility | NovaTech Group |
| 8                      | 78 pass       | 35,602.00       | 284,816.00 | No bid            | No bid                   | No bid                  | No bid         |
| 1                      | 54+2          | 42,520.00       | 42,520.00  | -                 | -                        | -                       | -              |
| 10                     | 32 pass       | 28,997.00       | 289,970.00 | -                 | -                        | -                       | -              |
| 3                      | 21+1 or 12+3  | 29,982.00       | 89,946.00  | -                 | -                        | -                       | -              |
| 22                     | Total         |                 | 707,252.00 | -                 | -                        | -                       | -              |
|                        | Discount      |                 | -          | -                 | -                        | -                       | -              |
|                        | Total Bus Bid |                 | 707,252.00 | -                 | -                        | -                       | -              |
| Lease Year 2           |               | Midwest Transit |            | Midwest Bus Sales | Central States Bus Sales | Southern Bus & Mobility | NovaTech Group |
| 8                      | 78 pass       | 35,602.00       | 284,816.00 | No bid            | No bid                   | No bid                  | No bid         |
| 1                      | 54+2          | 42,520.00       | 42,520.00  | -                 | -                        | -                       | -              |
| 10                     | 32 pass       | 28,997.00       | 289,970.00 | -                 | -                        | -                       | -              |
| 3                      | 21+1 or 12+3  | 29,982.00       | 89,946.00  | -                 | -                        | -                       | -              |
| 22                     | Total         |                 | 707,252.00 | -                 | -                        | -                       | -              |
|                        | Discount      |                 | -          | -                 | -                        | -                       | -              |
|                        | Total Bus Bid |                 | 707,252.00 | -                 | -                        | -                       | -              |
| Difference             |               | Midwest Transit |            | Midwest Bus Sales | Central States Bus Sales | Southern Bus & Mobility | NovaTech Group |
| Year 1 (9 buses)       |               |                 | 32,589.00  | -                 | -                        | -                       | -              |
| Year 2 (9 buses)       |               |                 | 32,589.00  | -                 | -                        | -                       | -              |

Total Alternate Bid for 2 years      65,178.00      -      -      -      -

Lowest bidder:      Midwest Transit Equipment



## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Plato Road Improvement Bid Recommendation

---

On Friday, February 2, 2024, we accepted bids for the Plato Road Improvement project. An overview of the bids are attached.

We received six (6) bids with the lowest responsible bid being from Schroeder Asphalt Services, Inc. in the amount of \$394,000.00. We have worked with this company in the past, using them for multiple large-scope projects, and are comfortable working with them. It is our recommendation that we accept this bid.



February 15, 2024

Dr. Esther Mongan  
District Superintendent  
Central School District 301  
275 South Street  
Burlington, IL 60109

Re: Plato Road Improvements

Dear Dr. Mongan,

SMC Construction Services received bid proposals on behalf of Central School District 301 on February 2<sup>nd</sup> 2024 for the following bid packages:

**BP#32 Plato Road Improvements**

We have had an opportunity to discuss with the apparent qualified low bidder, their respective scope of work and adherence to the contract documents. Based on the information received during the discussions and reviews, we have attached a recommendation of award for the packages represented above.

It is our intent to provide a Notice to Proceed to the contractors listed on Wednesday, February 21, 2024.

We thank you in advance for your time and consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Josh Campanelli".

Josh Campanelli  
Chief Operating Officer  
SMC Construction Services

cc: File

Plato Road Improvements

Summary of Award Recommendations

SMC Construction Services

| Bid Package                   | Recommended Contractor           | Recommendation Amount |
|-------------------------------|----------------------------------|-----------------------|
| 032 - Plato Road Improvements | Schroeder Asphalt Services, Inc. | \$ 394,000.00         |
|                               | Total Bids                       | \$ 394,000.00         |



**BID PACKAGE #32 - Road Work**

| BIDDERS                         | BOND INCLUDED | ADDENDUM ACKNOWLEDGED | BASE BID     |  |  |  |
|---------------------------------|---------------|-----------------------|--------------|--|--|--|
| Murphy Construction Services    | X             | X                     | \$678,682.00 |  |  |  |
| Everlast Blacktop Inc           | X             | X                     | \$591,841.85 |  |  |  |
| Builders Paving, LLC            | X             | X                     | \$488,888.00 |  |  |  |
| Abbey Paving Co., Inc           | X             | X                     | \$522,520.00 |  |  |  |
| Curran Contracting Company      | X             | X                     | \$492,456.59 |  |  |  |
| Schroeder Asphalt Services, Inc | X             | X                     | \$394,000.00 |  |  |  |
|                                 |               |                       |              |  |  |  |



## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Emergency Generator Bid Recommendation

---

On Wednesday, February 14, 2024 we accepted bids for New Emergency Generator Systems at Lily Lake Grade School, Howard B. Thomas Grade School and Prairie View Grade School. An overview of the bids are attached.

We received three (3) bids with the lowest responsible bid being from PAKK Electric, Inc. in the amount of \$133,744.00 for Lily Lake Grade School, \$125,804.00 for Howard B. Thomas Grade School, and \$129,942.00 for Prairie View Grade School. While we have not worked with this company in the past ourselves, Shales McNutt, our construction management company, has used them for multiple large-scope projects and are comfortable working with them. It is our recommendation that we accept this bid.



February 15, 2024

Dr. Esther Mongan  
District Superintendent  
Central School District 301  
275 South Street  
Burlington, IL 60109

Re: Emergency Systems Project - Lily Lake, Prairie View, HBT

Dear Dr. Mongan,

SMC Construction Services received bid proposals on behalf of Central School District 301 on February 14<sup>th</sup> 2024 for the following bid packages:

**BP#26 Emergency Systems**

We have had an opportunity to discuss with the apparent qualified low bidder, their respective scope of work and adherence to the contract documents. Based on the information received during the discussions and reviews, we have attached a recommendation of award for the packages represented above.

It is our intent to provide a Notice to Proceed to the contractors listed on Wednesday, February 21, 2024.

We thank you in advance for your time and consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Josh Campanelli'.

Josh Campanelli  
Chief Operating Officer  
SMC Construction Services

cc: File

Emergency Systems Project  
Summary of Award Recommendations

| Bid Package             | Recommended Contractor | Recommendation Amount |
|-------------------------|------------------------|-----------------------|
| 026 - Emergency Systems | Pakk Electric          | \$ 389,490.00         |
|                         | Total Bids             | \$ 389,490.00         |



**BID PACKAGE #26 - New Emergency Systems**

| BIDDERS                           | BOND INCLUDED | ADDENDUM ACKNOWLEDGED | BASE BID     | Alternate #1<br>HB Thomas Grade<br>School | Alternate #2<br>Prairie View Elementary<br>School |              |
|-----------------------------------|---------------|-----------------------|--------------|-------------------------------------------|---------------------------------------------------|--------------|
| PAKK Electric                     | X             | X                     | \$133,744.00 | \$125,804.00                              | \$129,942.00                                      | \$389,490.00 |
| Peters Electric & Technology      | X             | X                     | \$127,400.00 | \$166,700.00                              | \$195,500.00                                      | \$469,600.00 |
| Associated Electrical Contractors | X             | X                     | \$154,400.00 | \$182,000.00                              | \$199,000.00                                      | \$535,400.00 |
|                                   |               |                       |              |                                           |                                                   |              |
|                                   |               |                       |              |                                           |                                                   |              |
|                                   |               |                       |              |                                           |                                                   |              |



## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Property Sale Bid Recommendation

---

On Wednesday, February 14, 2024, we accepted bids for the purchase of Central Community Unit School District 301 property located at 42W112 Rohrsen Road, Plato Center, IL 60123.

We received one bid with the purchase price of \$2,362,635.00 from purchaser Nancy A. Meyer Trust No. 1. This purchase price is equal to \$17,501.00 per acre for the 135-acre property, which exceeds the Board of Education's bid minimum of \$2,214,000.00 at \$16,400.00 per acre. It is our recommendation that we accept this bid.



## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Property Sale Bid Recommendation

---

On Wednesday, February 14, 2024, we accepted bids for the purchase of Central Community Unit School District 301 property located at 41W685 Russell Road, Plato Center, IL 60124.

We received one bid with the purchase price of \$200,500.00 from purchaser Central District Baseball League, Inc. This purchase price exceeds the Board of Education's bid minimum of \$200,200.00. It is our recommendation that we accept this bid.

## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education  
FROM: Daina Pflug, Business Manager  
DATE: February 20, 2024  
RE: Presentation of Central 301's FY23 District Audit Results

---

Eccezion's Audit Partner, Cheryden Juergensen, will report out the audit results from the fiscal year ending June 30, 2023. Copies of the audit report were distributed to Board members, included in the Board packet and posted to our website.

### Audit Highlights:

- No negative findings
- Positive fund balances in all funds
- No cash overdrafts
- Investments were fully insured or collateralized
- Revenues exceeded expenditures in all funds except the Education and Tort funds
- Actual expenditures were less than the total budgeted amounts except in the Education, Operations and Maintenance and Debt Services funds
- Line-item actual expenditures were generally below those budgeted
- Implemented GASB 96, Subscription-Based Information Technology Arrangements. This establishes financial reporting standards related to leases and subscription-based information technology contracts.
- No deficiencies in internal controls reported

Final reports will be given to the Kane County Regional Office of Education and Kane County Tax Extension Office.



January 19, 2024

To the Board of Education  
Central Community Unit School District No. 301  
Burlington, Illinois

We have audited the basic financial statements of Central Community Unit School District No. 301 (District) as of and for the year ended June 30, 2023, and have issued our report thereon dated January 19, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 31, 2023, our responsibility under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

## Significant Risks Identified

We have identified the following significant risks:

Management override of controls and improper revenue recognition due to fraud, both of which are commonly identified as significant risks for audits. As both are common significant risk areas, both are addressed by performing the following standard procedures:

- Incorporate an element of unpredictability in designing audit procedures: alternating test of controls at least once every two years, vary sampling techniques for detailed transaction testing, and interviewing different employees regarding fraud.
- Obtain an understanding of the process and related controls over journal entries and other adjustments and test journal entries and other adjustments we believe to be of higher risk.
- Review significant accounting estimates for evidence of management bias.
- Finally, obtain an understanding of the entity's rationale for significant and unusual transactions, if any.

## Qualitative Aspects of the Organization's Significant Accounting Practices

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District are included in Note 1 to the financial statements. As described in Note 17 to the financial statements, during the year, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. There have been no changes in existing significant accounting policies or their application during fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgment. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgment. The most sensitive estimate(s) affecting the financial statements is/are:

- Management's estimate of depreciation expense is based on estimated useful lives of the capital assets held by the District.

We evaluated the key factors and assumptions used to develop the above estimates and determined that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the District's financial statements relate to:

- Revenue recognition
- Fair value estimates

The financial statement disclosures are neutral, consistent, and clear.

### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you, significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management: none noted.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or audit matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. None Noted.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter.

### **Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. Management

informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operating plans and strategies that may affect the risks of material misstatement. However, none of the matters discussed resulted in a condition to our retention as the District's auditors.

### **Other Matters**

We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to the supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Restriction on Use**

This report is intended solely for the information and use of the Board of Education and management of Central Community Unit School District No. 301 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Eccezion", written in a cursive, flowing style.

Eccezion  
Consulting • CPAs • Technology

Client: **Central Community Unit School District No. 301**  
Engagement: **Central Community Unit School District No. 301**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.10 - Education Fund**  
Workpaper: **3520.10 - Education Fund AJE Report**

| Account                                                                                       | Description                           | W/P Ref | Debit                | Credit               |
|-----------------------------------------------------------------------------------------------|---------------------------------------|---------|----------------------|----------------------|
| <b>Adjusting Journal Entries JE # 1</b>                                                       |                                       |         |                      |                      |
| Adjust GEN Bank Account to Tie to Rec - PBC                                                   |                                       |         |                      |                      |
| X2520-300                                                                                     | Purchased Services                    |         | 500.00               |                      |
| X2560-600                                                                                     | Other Objects                         |         | 210.00               |                      |
| 112                                                                                           | Cash                                  |         |                      | 600.00               |
| X1100-200                                                                                     | Employee Benefits                     |         |                      | 110.00               |
| <b>Total</b>                                                                                  |                                       |         | <b>710.00</b>        | <b>710.00</b>        |
| <b>Adjusting Journal Entries JE # 2</b>                                                       |                                       |         |                      |                      |
| Record TRS On-Behalf Payments                                                                 |                                       |         |                      |                      |
| Z4180                                                                                         | Expenses for On-Behalf Payments       |         | 15,595,864.00        |                      |
| S3998                                                                                         | Revenues for On-Behalf Payments       |         |                      | 15,595,864.00        |
| <b>Total</b>                                                                                  |                                       |         | <b>15,595,864.00</b> | <b>15,595,864.00</b> |
| <b>Adjusting Journal Entries JE # 3</b>                                                       |                                       |         |                      |                      |
| Record Payroll Liabilities for the Year - PBC (WP 5220.10a)                                   |                                       |         |                      |                      |
| 480                                                                                           | Payroll Deductions & Withholdings     |         | 440,613.00           |                      |
| X1100-200                                                                                     | Employee Benefits                     |         | 84,840.00            |                      |
| 480                                                                                           | Payroll Deductions & Withholdings     |         |                      | 84,840.00            |
| X1100-200                                                                                     | Employee Benefits                     |         |                      | 440,613.00           |
| <b>Total</b>                                                                                  |                                       |         | <b>525,453.00</b>    | <b>525,453.00</b>    |
| <b>Adjusting Journal Entries JE # 4</b>                                                       |                                       |         |                      |                      |
| PBC - Do not Make                                                                             |                                       |         |                      |                      |
| X1200-700                                                                                     | Non-Capitalized Equipment             |         | 9,400.00             |                      |
| X1100-400                                                                                     | Supplies & Materials                  |         |                      | 9,400.00             |
| <b>Total</b>                                                                                  |                                       |         | <b>9,400.00</b>      | <b>9,400.00</b>      |
| <b>Adjusting Journal Entries JE # 5</b>                                                       |                                       |         |                      |                      |
| Record transfer of payroll expense for amounts still outstanding as of 6/30 for Northern Kane |                                       |         |                      |                      |
| 150                                                                                           | Intergovernmental Accounts Receivable |         | 10,952.00            |                      |
| X2210-100                                                                                     | Salaries                              |         |                      | 9,056.00             |
| X2210-200                                                                                     | Employee Benefits                     |         |                      | 1,896.00             |
| <b>Total</b>                                                                                  |                                       |         | <b>10,952.00</b>     | <b>10,952.00</b>     |
| <b>Adjusting Journal Entries JE # 6</b>                                                       |                                       |         |                      |                      |
| Adjust Reserved Fund Balance                                                                  |                                       |         |                      |                      |
| 730                                                                                           | Unreserved Fund Balance               |         | 17,420.00            |                      |
| 714                                                                                           | Reserved Fund Balance                 |         |                      | 17,420.00            |
| <b>Total</b>                                                                                  |                                       |         | <b>17,420.00</b>     | <b>17,420.00</b>     |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Client: **Central Community Unit School District No. 301**  
Engagement: **Central Community Unit School District No. 301**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.20 - Operation & Maintenance Fund**  
Workpaper: **3520.20 - Operations & Maintenance Fund AJE Report**

| Account                                                                        | Description                       | W/P Ref | Debit             | Credit            |
|--------------------------------------------------------------------------------|-----------------------------------|---------|-------------------|-------------------|
| <b>Adjusting Journal Entries JE # 1</b>                                        |                                   |         |                   |                   |
| Adjust Capital Account to Include Phase 5 and 8 of Cafeteria Expansion Project |                                   |         |                   |                   |
| X2540-500                                                                      | Capital Outlay                    |         | 241,025.00        |                   |
| X2540-300                                                                      | Purchased Services                |         |                   | 241,025.00        |
| <b>Total</b>                                                                   |                                   |         | <b>241,025.00</b> | <b>241,025.00</b> |
| <b>Adjusting Journal Entries JE # 2</b>                                        |                                   |         |                   |                   |
| Record Payroll Liabilities for the Year - PBC (WP 5220.10a)                    |                                   |         |                   |                   |
| 480                                                                            | Payroll Deductions & Withholdings |         | 43,112.40         |                   |
| X2540-200                                                                      | Employee Benefits                 |         |                   | 43,112.40         |
| <b>Total</b>                                                                   |                                   |         | <b>43,112.40</b>  | <b>43,112.40</b>  |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Client: **Central Community Unit School District No. 301**  
Engagement: **Central Community Unit School District No. 301**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.30 - Debt Service Fund**  
Workpaper: **3520.30 - Debt Service Fund AJE Report**

| Account                                              | Description             | W/P Ref | Debit               | Credit              |
|------------------------------------------------------|-------------------------|---------|---------------------|---------------------|
| <b>Adjusting Journal Entries JE # 1</b>              |                         |         |                     |                     |
| Adjust Reserved Fund Balance for Developer Donations |                         |         |                     |                     |
| 730                                                  | Unreserved Fund Balance |         | 1,202,482.00        |                     |
| 714                                                  | Reserved Fund Balance   |         |                     | 1,202,482.00        |
| <b>Total</b>                                         |                         |         | <b>1,202,482.00</b> | <b>1,202,482.00</b> |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Client: **Central Community Unit School District No. 301**  
Engagement: **Central Community Unit School District No. 301**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.40 - Transportation Fund**  
Workpaper: **3520.40 - Transportation Fund AJE Report Report**

| Account                                                     | Description                       | W/P Ref | Debit            | Credit           |
|-------------------------------------------------------------|-----------------------------------|---------|------------------|------------------|
| <b>Adjusting Journal Entries JE # 1</b>                     |                                   |         |                  |                  |
| Record Payroll Liabilities for the Year - PBC (WP 5220.10a) |                                   |         |                  |                  |
| 480                                                         | Payroll Deductions & Withholdings |         | 10,653.00        |                  |
| X2550-200                                                   | Employee Benefits                 |         |                  | 10,653.00        |
| <b>Total</b>                                                |                                   |         | <b>10,653.00</b> | <b>10,653.00</b> |
| None for FY22.                                              |                                   |         |                  |                  |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Client: **Central Community Unit School District No. 301**  
Engagement: **Central Community Unit School District No. 301**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.50 - Municipal Retirement/Social Security**  
Workpaper: **3520.50 - Municipal Retirement Social Security Fund AJE Report**

| Account                                                                    | Description                           | W/P Ref | Debit            | Credit           |
|----------------------------------------------------------------------------|---------------------------------------|---------|------------------|------------------|
| <b>Adjusting Journal Entries JE # 1</b>                                    |                                       |         |                  |                  |
| Record transfer of payroll still outstanding as of 6/30 from Northern Kane |                                       |         |                  |                  |
| 150                                                                        | Intergovernmental Accounts Receivable |         | 131.00           |                  |
| X2210-200                                                                  | Employee Benefits                     |         |                  | 131.00           |
| <b>Total</b>                                                               |                                       |         | <b>131.00</b>    | <b>131.00</b>    |
| <b>Adjusting Journal Entries JE # 2</b>                                    |                                       |         |                  |                  |
| Adjust Reserved Fund Balance                                               |                                       |         |                  |                  |
| 730                                                                        | Unreserved Fund Balance               |         | 17,176.00        |                  |
| 714                                                                        | Reserved Fund Balance                 |         |                  | 17,176.00        |
| <b>Total</b>                                                               |                                       |         | <b>17,176.00</b> | <b>17,176.00</b> |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# Central Community Unit School District No. 301

275 South Street  
Burlington, IL 60109

Eccezion  
Suite 203  
5400 West Elm Street  
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Central Community Unit School District No. 301 (District), which comprise the respective financial position as of June 30, 2023, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with the modified cash basis of accounting in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the auditor's report, the following representations made to you during your audit:

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 31, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with the regulatory modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above have been fairly presented in accordance with the modified cash basis of accounting and include all properly classified funds and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the regulatory modified cash basis of accounting.
10. All events subsequent to the date of the financial statements and for which the regulatory modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
11. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.
12. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory modified cash basis of accounting.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. Fund balance reserves are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available is appropriately disclosed and fund balance is properly recognized under the policy.
17. All revenues are appropriately classified.
18. All expenditures have been properly classified in or allocated to functions and programs and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported, if any.
20. Deposit and investment risks have been properly and fully disclosed.
21. Capital assets are properly capitalized, reported, and if applicable, depreciated.
22. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in accordance with the regulatory modified cash basis of accounting.

- d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
23. With respect to preparation of financial statements, preparation of ISBE's AFR report, preparation of the SEFA, preparation of the data collection form, and preparation of the worker's compensation form, we have performed the following:
- a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.

### **Information Provided**

24. We have provided you with:
- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:
    - i. October 18, 2022
    - ii. October 18, 2022 – Special Budget Hearing
    - iii. November 21, 2022
    - iv. December 19, 2022 – Truth in Taxation Hearing
    - v. December 19, 2022
    - vi. January 17, 2023
    - vii. February 21, 2023
    - viii. March 20, 2023
    - ix. April 17, 2023
    - x. April 24, 2023 – Board Retreat Meeting
    - xi. May 15, 2023
    - xii. May 15, 2023 – Special Organizational Meeting
    - xiii. June 20, 2023
25. All transactions have been recorded in the accounting records and are reflected in the financial statements.
26. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
- a. Management,

- b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
28. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.
29. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
30. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.
31. We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
32. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.
33. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
34. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions – Regulatory Basis – All Funds and Account Groups date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
35. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
36. There are no:
- a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
  - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

37. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
38. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
39. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
40. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
41. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.
42. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.
43. With respect to the supplemental financial information, we acknowledge our responsibility for presenting the supplemental financial information in accordance with the regulatory basis of accounting, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with the regulatory basis of accounting. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.

### **Single Audit**

44. With respect to federal award programs, we represent the following to you:
  - a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
  - b. We are responsible for the preparation and presentation of the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the Uniform Guidance.
  - c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
  - d. The methods of measurement or presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
  - e. We are responsible for including the auditor's report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.

- f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
- g. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations and other assistance.
- i. We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.
- j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related to activities that have taken place with federal agencies or pass-through entities.
- k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
- m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.
- p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
- r. We have charged costs to federal awards in accordance with applicable cost principles.

- s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- u. The reporting package does not contain personally identifiable information.
- v. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditor's role in the preparation of this information.
- w. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
- x. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program; and we have complied with these direct and material compliance requirements.
- y. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.
- z. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.
- aa. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: Dina Keffly  
Title: Business Manager  
Date: 1-19-2024



***CENTRAL COMMUNITY UNIT SCHOOL  
DISTRICT NO. 301  
STATE OF ILLINOIS***

***ANNUAL FINANCIAL REPORT***

***JUNE 30, 2023***

CENTRAL COMMUNITY UNIT SCHOOL  
DISTRICT NO. 301

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DISTRICT NO. 301

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Central Community Unit School District No. 301  
Burlington, Illinois

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying basic financial statements of

Central Community Unit School District No. 301

as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

#### ***Unmodified Opinion on Regulatory Cash Basis of Accounting***

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of Central Community Unit School District No. 301 as of June 30, 2023, and the revenues it received and expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 1.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Central Community Unit School District No. 301 as of June 30, 2023, or changes in financial position and cash flows thereof for the year then ended.

#### ***Basis of Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Community Unit School District No. 301 and to meet our other ethical responsibilities, in

accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the financial statements are prepared by Central Community Unit School District No. 301 on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Also as described in Note 1, Central Community Unit School District No. 301 prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Change in Accounting Principle***

As described in Note 17 to the financial statements, the District implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by, and to demonstrate compliance with, the Illinois State Board of Education's regulatory basis of accounting and budget law. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Central Community Unit School District No. 301's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Central Community Unit School District No. 301's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Community Unit School District No. 301's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

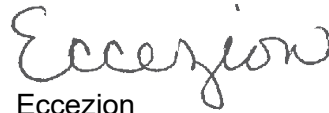
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Central Community Unit School District No. 301's basic financial statements. The supplementary information, as listed in the table of contents, and the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information and Schedule of Expenditures of Federal Awards are fairly stated in, all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated January 19, 2024 on our consideration of Central Community Unit School District No. 301's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Central Community Unit School District No. 301's internal control over financial reporting and compliance.

***Restriction on Use***

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

A handwritten signature in cursive script that reads "Eccezion".

Eccezion  
Consulting • CPAs • Technology

McHenry, Illinois  
January 19, 2024



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
Central Community Unit School District No. 301  
Burlington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of

Central Community Unit School District No. 301

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 January 19, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Central Community Unit School District No. 301's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Community Unit School District No. 301's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

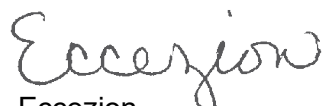
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central Community Unit School District No. 301's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Eccezion  
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McHenry, Illinois  
January 19, 2024

## BASIC FINANCIAL STATEMENTS

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS  
ALL FUNDS AND ACCOUNT GROUPS  
AT JUNE 30, 2023

|                                                        | EDUCATIONAL          | OPERATIONS<br>AND<br>MAINTENANCE | DEBT<br>SERVICES    | TRANSPOR-<br>TATION | ILLINOIS<br>MUNICIPAL<br>RETIREMENT/<br>SOCIAL SECURITY | CAPITAL<br>PROJECTS |
|--------------------------------------------------------|----------------------|----------------------------------|---------------------|---------------------|---------------------------------------------------------|---------------------|
| <u>ASSETS</u>                                          |                      |                                  |                     |                     |                                                         |                     |
| Cash and Cash Equivalents                              | \$ 27,404,742        | \$ 8,909,060                     | \$ 5,313,051        | \$ 7,052,289        | \$ 2,798,084                                            | \$ 4,621,156        |
| Intergovernmental Accounts Receivable                  | 10,952               | -                                | -                   | -                   | 131                                                     | -                   |
| Capital Assets                                         |                      |                                  |                     |                     |                                                         |                     |
| Land                                                   | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Building and Building Improvements                     | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Site Improvements and Infrastructure                   | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Capitalized Equipment                                  | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Construction in Progress                               | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Amount Available in Debt Services Fund                 | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Amount to Be Provided for Payment<br>on Long-Term Debt | -                    | -                                | -                   | -                   | -                                                       | -                   |
| Total Assets                                           | <u>\$ 27,415,694</u> | <u>\$ 8,909,060</u>              | <u>\$ 5,313,051</u> | <u>\$ 7,052,289</u> | <u>\$ 2,798,215</u>                                     | <u>\$ 4,621,156</u> |
| <u>LIABILITIES AND FUND BALANCE</u>                    |                      |                                  |                     |                     |                                                         |                     |
| LIABILITIES                                            |                      |                                  |                     |                     |                                                         |                     |
| Current Liabilities                                    |                      |                                  |                     |                     |                                                         |                     |
| Other Payables                                         | \$ -                 | \$ 11,476                        | \$ -                | \$ 308              | \$ -                                                    | \$ -                |
| Payroll Deductions and Withholdings                    | 168,738              | 6,362                            | -                   | 1,138               | -                                                       | -                   |
| Total Current Liabilities                              | <u>\$ 168,738</u>    | <u>\$ 17,838</u>                 | <u>\$ -</u>         | <u>\$ 1,446</u>     | <u>\$ -</u>                                             | <u>\$ -</u>         |
| Long-Term Liabilities                                  |                      |                                  |                     |                     |                                                         |                     |
| Long-Term Debt Payable                                 | <u>\$ -</u>          | <u>\$ -</u>                      | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>                                             | <u>\$ -</u>         |
| Total Long-Term Liabilities                            | <u>\$ -</u>          | <u>\$ -</u>                      | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>                                             | <u>\$ -</u>         |
| Total Liabilities                                      | <u>\$ 168,738</u>    | <u>\$ 17,838</u>                 | <u>\$ -</u>         | <u>\$ 1,446</u>     | <u>\$ -</u>                                             | <u>\$ -</u>         |
| FUND BALANCE                                           |                      |                                  |                     |                     |                                                         |                     |
| Investment in General Fixed Assets                     | \$ -                 | \$ -                             | \$ -                | \$ -                | \$ -                                                    | \$ -                |
| Fund Balance                                           |                      |                                  |                     |                     |                                                         |                     |
| Reserved                                               | 363,079              | -                                | 2,537,677           | -                   | 1,153,181                                               | -                   |
| Unreserved                                             |                      |                                  |                     |                     |                                                         |                     |
| Designated                                             | 17,350,998           | 3,755,716                        | 2,775,374           | 1,661,300           | 452,856                                                 | -                   |
| Undesignated                                           | 9,532,879            | 5,135,506                        | -                   | 5,389,543           | 1,192,178                                               | 4,621,156           |
| Total Fund Balance                                     | <u>\$ 27,246,956</u> | <u>\$ 8,891,222</u>              | <u>\$ 5,313,051</u> | <u>\$ 7,050,843</u> | <u>\$ 2,798,215</u>                                     | <u>\$ 4,621,156</u> |
| Total Liabilities and Fund Balance                     | <u>\$ 27,415,694</u> | <u>\$ 8,909,060</u>              | <u>\$ 5,313,051</u> | <u>\$ 7,052,289</u> | <u>\$ 2,798,215</u>                                     | <u>\$ 4,621,156</u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS - REGULATORY BASIS  
ALL FUNDS AND ACCOUNT GROUPS  
AT JUNE 30, 2023

|                                                        | WORKING<br>CASH     | TORT              | GENERAL<br>FIXED<br>ASSETS | GENERAL<br>LONG-TERM<br>DEBT | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--------------------------------------------------------|---------------------|-------------------|----------------------------|------------------------------|-------------------------------|
| <u>ASSETS</u>                                          |                     |                   |                            |                              |                               |
| Cash and Cash Equivalents                              | \$ 2,769,010        | \$ 535,710        | \$ -                       | \$ -                         | \$ 59,403,102                 |
| Intergovernmental Accounts Receivable                  | -                   | -                 | -                          | -                            | 11,083                        |
| Capital Assets                                         |                     |                   |                            |                              |                               |
| Land                                                   | -                   | -                 | 6,004,268                  | -                            | 6,004,268                     |
| Building and Building Improvements                     | -                   | -                 | 142,868,088                | -                            | 142,868,088                   |
| Site Improvements and Infrastructure                   | -                   | -                 | 5,880,059                  | -                            | 5,880,059                     |
| Capitalized Equipment                                  | -                   | -                 | 9,802,905                  | -                            | 9,802,905                     |
| Construction in Progress                               | -                   | -                 | 1,972,122                  | -                            | 1,972,122                     |
| Amount Available in Debt Services Fund                 | -                   | -                 | -                          | 5,313,051                    | 5,313,051                     |
| Amount to Be Provided for Payment<br>on Long-Term Debt | -                   | -                 | -                          | 28,756,680                   | 28,756,680                    |
| Total Assets                                           | <u>\$ 2,769,010</u> | <u>\$ 535,710</u> | <u>\$ 166,527,442</u>      | <u>\$ 34,069,731</u>         | <u>\$ 260,011,358</u>         |
| <u>LIABILITIES AND FUND BALANCE</u>                    |                     |                   |                            |                              |                               |
| LIABILITIES                                            |                     |                   |                            |                              |                               |
| Current Liabilities                                    |                     |                   |                            |                              |                               |
| Other Payables                                         | \$ -                | \$ -              | \$ -                       | \$ -                         | \$ 11,784                     |
| Payroll Deductions and Withholdings                    | -                   | -                 | -                          | -                            | 176,238                       |
| Total Current Liabilities                              | <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ -</u>                  | <u>\$ 188,022</u>             |
| Long-Term Liabilities                                  |                     |                   |                            |                              |                               |
| Long-Term Debt Payable                                 | \$ -                | \$ -              | \$ -                       | \$ 34,069,731                | \$ 34,069,731                 |
| Total Long-Term Liabilities                            | <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ 34,069,731</u>         | <u>\$ 34,069,731</u>          |
| Total Liabilities                                      | <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>                | <u>\$ 34,069,731</u>         | <u>\$ 34,257,753</u>          |
| FUND BALANCE                                           |                     |                   |                            |                              |                               |
| Investment in General Fixed Assets                     | \$ -                | \$ -              | \$ 166,527,442             | \$ -                         | \$ 166,527,442                |
| Fund Balance                                           |                     |                   |                            |                              |                               |
| Reserved                                               | -                   | -                 | -                          | -                            | 4,053,937                     |
| Unreserved                                             |                     |                   |                            |                              |                               |
| Designated                                             | 229,440             | 452,856           | -                          | -                            | 26,678,540                    |
| Undesignated                                           | 2,539,570           | 82,854            | -                          | -                            | 28,493,686                    |
| Total Fund Balance                                     | <u>\$ 2,769,010</u> | <u>\$ 535,710</u> | <u>\$ 166,527,442</u>      | <u>\$ -</u>                  | <u>\$ 225,753,605</u>         |
| Total Liabilities and Fund Balance                     | <u>\$ 2,769,010</u> | <u>\$ 535,710</u> | <u>\$ 166,527,442</u>      | <u>\$ 34,069,731</u>         | <u>\$ 260,011,358</u>         |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER  
FINANCING SOURCES (USES), AND CHANGES IN FUND BALANCES -  
ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                           | EDUCATIONAL          | OPERATIONS<br>AND<br>MAINTENANCE | DEBT<br>SERVICES    | TRANSPOR-<br>TATION | ILLINOIS<br>MUNICIPAL<br>RETIREMENT/<br>SOCIAL SECURITY | CAPITAL<br>PROJECTS | WORKING<br>CASH     | TORT              | TOTAL<br>(MEMORANDUM<br>ONLY) |
|---------------------------------------------------------------------------|----------------------|----------------------------------|---------------------|---------------------|---------------------------------------------------------|---------------------|---------------------|-------------------|-------------------------------|
| REVENUE RECEIVED                                                          |                      |                                  |                     |                     |                                                         |                     |                     |                   |                               |
| Local Sources                                                             | \$ 40,756,684        | \$ 6,871,363                     | \$ 9,008,614        | \$ 2,908,816        | \$ 2,034,894                                            | \$ 706,641          | \$ 177,070          | \$ 883,544        | \$ 63,347,626                 |
| State Sources                                                             | 8,570,047            | 1,698,470                        | -                   | 2,854,391           | -                                                       | -                   | -                   | -                 | 13,122,908                    |
| Federal Sources                                                           | 3,029,461            | 1,231,384                        | -                   | -                   | -                                                       | -                   | -                   | -                 | 4,260,845                     |
| State Retirement Contributions                                            | 15,595,864           | -                                | -                   | -                   | -                                                       | -                   | -                   | -                 | 15,595,864                    |
|                                                                           | <u>\$ 67,952,056</u> | <u>\$ 9,801,217</u>              | <u>\$ 9,008,614</u> | <u>\$ 5,763,207</u> | <u>\$ 2,034,894</u>                                     | <u>\$ 706,641</u>   | <u>\$ 177,070</u>   | <u>\$ 883,544</u> | <u>\$ 96,327,243</u>          |
| EXPENDITURES DISBURSED                                                    |                      |                                  |                     |                     |                                                         |                     |                     |                   |                               |
| Instruction                                                               | \$ 31,561,145        | \$ -                             | \$ -                | \$ -                | \$ 448,448                                              | \$ -                | \$ -                | \$ -              | \$ 32,009,593                 |
| Support Services                                                          | 16,289,596           | 8,721,260                        | -                   | 5,008,553           | 1,325,614                                               | 315,774             | -                   | 892,214           | 32,553,011                    |
| Payments to Other Districts and Governmental Units                        | 4,675,378            | -                                | -                   | -                   | -                                                       | -                   | -                   | -                 | 4,675,378                     |
| Debt Services                                                             | -                    | -                                | 8,789,305           | -                   | -                                                       | -                   | -                   | -                 | 8,789,305                     |
| State Retirement Contributions                                            | 15,595,864           | -                                | -                   | -                   | -                                                       | -                   | -                   | -                 | 15,595,864                    |
|                                                                           | <u>\$ 68,121,983</u> | <u>\$ 8,721,260</u>              | <u>\$ 8,789,305</u> | <u>\$ 5,008,553</u> | <u>\$ 1,774,062</u>                                     | <u>\$ 315,774</u>   | <u>\$ -</u>         | <u>\$ 892,214</u> | <u>\$ 93,623,151</u>          |
| EXCESS OR (DEFICIENCY) OF REVENUE<br>RECEIVED OVER EXPENDITURES DISBURSED | \$ (169,927)         | \$ 1,079,957                     | \$ 219,309          | \$ 754,654          | \$ 260,832                                              | \$ 390,867          | \$ 177,070          | \$ (8,670)        | \$ 2,704,092                  |
| FUND BALANCE - JULY 1, 2022                                               | 27,416,883           | 7,811,265                        | 5,093,742           | 6,296,189           | 2,537,383                                               | 4,230,289           | 2,591,940           | 544,380           | 56,522,071                    |
| FUND BALANCE - JUNE 30, 2023                                              | <u>\$ 27,246,956</u> | <u>\$ 8,891,222</u>              | <u>\$ 5,313,051</u> | <u>\$ 7,050,843</u> | <u>\$ 2,798,215</u>                                     | <u>\$ 4,621,156</u> | <u>\$ 2,769,010</u> | <u>\$ 535,710</u> | <u>\$ 59,226,163</u>          |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
STATEMENT OF REVENUE RECEIVED  
ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                              | EDUCATIONAL          | OPERATIONS<br>AND<br>MAINTENANCE | DEBT<br>SERVICES    | TRANSPOR-<br>TATION | ILLINOIS<br>MUNICIPAL<br>RETIREMENT/<br>SOCIAL SECURITY | CAPITAL<br>PROJECTS | WORKING<br>CASH   | TORT              | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--------------------------------------------------------------|----------------------|----------------------------------|---------------------|---------------------|---------------------------------------------------------|---------------------|-------------------|-------------------|-------------------------------|
| <b>REVENUE RECEIVED</b>                                      |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| <b>Local Sources</b>                                         |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Ad Valorem Taxes Levied                                      |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Designated Purpose Levies                                    | \$ 30,133,856        | \$ 6,017,495                     | \$ 8,396,713        | \$ 2,702,823        | \$ 933,327                                              | \$ -                | \$ 85,973         | \$ 857,196        | \$ 49,127,383                 |
| Special Education Purpose Levy                               | 6,283,337            | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 6,283,337                     |
| FICA/Medicare Only Purposes Levy                             | -                    | -                                | -                   | -                   | 933,327                                                 | -                   | -                 | -                 | 933,327                       |
| Payments in Lieu of Taxes                                    |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Corporate Personal Property Replacement Taxes                | -                    | 368,014                          | -                   | -                   | 88,193                                                  | -                   | -                 | -                 | 456,207                       |
| Transportation Fees                                          |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Regular Trans. Fees from Co-curricular Activities (In State) | -                    | -                                | -                   | 592                 | -                                                       | -                   | -                 | -                 | 592                           |
| Interest on Investments                                      | 712,278              | 315,040                          | 96,101              | 185,936             | 80,047                                                  | 119,154             | 91,097            | 26,348            | 1,626,001                     |
| Food Service                                                 |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Sales to Pupils - Lunch                                      | 1,125,969            | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 1,125,969                     |
| District/School Activity Income                              |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Admissions - Athletic                                        | 54,500               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 54,500                        |
| Fees                                                         | 447,425              | 33,150                           | -                   | -                   | -                                                       | -                   | -                 | -                 | 480,575                       |
| Student Activity Fund Revenues                               | 543,153              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 543,153                       |
| Textbooks                                                    |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Rentals - Regular Textbook                                   | 910,094              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 910,094                       |
| Other                                                        | 369,580              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 369,580                       |
| Rentals                                                      | -                    | 48,434                           | -                   | -                   | -                                                       | -                   | -                 | -                 | 48,434                        |
| Impact Fees From Municipal or County Governments             | 14,420               | -                                | 515,800             | -                   | -                                                       | 587,487             | -                 | -                 | 1,117,707                     |
| Refund of Prior Years' Expenditures                          | 2,096                | 1,215                            | -                   | 16,853              | -                                                       | -                   | -                 | -                 | 20,164                        |
| Drivers' Education Fees                                      | 66,078               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 66,078                        |
| Payments from Other Districts                                | 67,668               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 67,668                        |
| Other Local Revenues                                         | 26,230               | 88,015                           | -                   | 2,612               | -                                                       | -                   | -                 | -                 | 116,857                       |
| <b>Total Local Sources</b>                                   | <b>\$ 40,756,684</b> | <b>\$ 6,871,363</b>              | <b>\$ 9,008,614</b> | <b>\$ 2,908,816</b> | <b>\$ 2,034,894</b>                                     | <b>\$ 706,641</b>   | <b>\$ 177,070</b> | <b>\$ 883,544</b> | <b>\$ 63,347,626</b>          |
| <b>State Sources</b>                                         |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Unrestricted Grants-In-Aid                                   |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| General State Aid - Sec. 18-8                                | \$ 7,768,857         | \$ 1,648,470                     | \$ -                | \$ -                | \$ -                                                    | \$ -                | \$ -              | \$ -              | \$ 9,417,327                  |
| Restricted Grants-In-Aid                                     |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Special Education                                            |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Private Facility Tuition                                     | 635,550              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 635,550                       |
| Career & Technical Education (CTE)                           |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Secondary Program Improvement                                | 88,992               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 88,992                        |
| Agriculture Education                                        | 30,197               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 30,197                        |
| Bilingual Education                                          |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| State Free Lunch and Breakfast                               | 940                  | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 940                           |
| Driver Education                                             | 45,511               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 45,511                        |
| Transportation                                               |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Regular/Vocational                                           | -                    | -                                | -                   | 1,584,247           | -                                                       | -                   | -                 | -                 | 1,584,247                     |
| Special Education                                            | -                    | -                                | -                   | 1,270,144           | -                                                       | -                   | -                 | -                 | 1,270,144                     |
| School Infrastructure - Maintenance Projects                 | -                    | 50,000                           | -                   | -                   | -                                                       | -                   | -                 | -                 | 50,000                        |
| <b>Total State Sources</b>                                   | <b>\$ 8,570,047</b>  | <b>\$ 1,698,470</b>              | <b>\$ -</b>         | <b>\$ 2,854,391</b> | <b>\$ -</b>                                             | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 13,122,908</b>          |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
STATEMENT OF REVENUE RECEIVED  
ALL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                                             | EDUCATIONAL          | OPERATIONS<br>AND<br>MAINTENANCE | DEBT<br>SERVICES    | TRANSPOR-<br>TATION | ILLINOIS<br>MUNICIPAL<br>RETIREMENT/<br>SOCIAL SECURITY | CAPITAL<br>PROJECTS | WORKING<br>CASH   | TORT              | TOTAL<br>(MEMORANDUM<br>ONLY) |
|---------------------------------------------------------------------------------------------|----------------------|----------------------------------|---------------------|---------------------|---------------------------------------------------------|---------------------|-------------------|-------------------|-------------------------------|
| REVENUE RECEIVED (Continued)                                                                |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Federal Sources                                                                             |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Restricted Grants-In-Aid Received Directly from the<br>Federal Government through the State |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Food Service                                                                                |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| National School Lunch Program                                                               | \$ 607,283           | \$ -                             | \$ -                | \$ -                | \$ -                                                    | \$ -                | \$ -              | \$ -              | \$ 607,283                    |
| Title I                                                                                     |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Low Income                                                                                  | 209,057              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 209,057                       |
| Title IV                                                                                    |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Safe and Drug Free Schools - Formula                                                        | 11,911               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 11,911                        |
| Federal - Special Education                                                                 |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Preschool - Flow Through                                                                    | 2,062                | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 2,062                         |
| IDEA - Flow Through/Low Incidence                                                           | 822,264              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 822,264                       |
| IDEA - Room and Board                                                                       | 408,780              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 408,780                       |
| CTE                                                                                         |                      |                                  |                     |                     |                                                         |                     |                   |                   |                               |
| Perkins - Title III E Tech Prep                                                             | 22,397               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 22,397                        |
| Emergency Immigrant Assistance                                                              | 1,988                | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 1,988                         |
| Title III- English Language Acquisition                                                     | 36,100               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 36,100                        |
| Title II - Teacher Quality                                                                  | 33,259               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 33,259                        |
| Medicaid Matching Funds - Administrative Outreach                                           | 81,284               | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 81,284                        |
| Medicaid Matching Funds - Fee-For-Service Program                                           | 290,931              | -                                | -                   | -                   | -                                                       | -                   | -                 | -                 | 290,931                       |
| ESSER Grant (Cares Act)                                                                     | 502,145              | 1,231,384                        | -                   | -                   | -                                                       | -                   | -                 | -                 | 1,733,529                     |
| Total Federal Sources                                                                       | <u>\$ 3,029,461</u>  | <u>\$ 1,231,384</u>              | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>                                             | <u>\$ -</u>         | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ 4,260,845</u>           |
| Total Direct Revenue                                                                        | <u>\$ 52,356,192</u> | <u>\$ 9,801,217</u>              | <u>\$ 9,008,614</u> | <u>\$ 5,763,207</u> | <u>\$ 2,034,894</u>                                     | <u>\$ 706,641</u>   | <u>\$ 177,070</u> | <u>\$ 883,544</u> | <u>\$ 80,731,379</u>          |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                         | BUDGET               | ACTUAL               |
|-----------------------------------------|----------------------|----------------------|
| EXPENDITURES DISBURSED                  |                      |                      |
| Instruction                             |                      |                      |
| Regular Programs                        |                      |                      |
| Salaries                                | \$ 16,621,333        | \$ 16,304,498        |
| Employee Benefits                       | 4,769,099            | 4,734,612            |
| Purchased Services                      | 215,411              | 208,762              |
| Supplies and Materials                  | 1,485,459            | 1,365,362            |
| Capital Outlay                          | 5,000                | -                    |
| Non-Capitalized Equipment               | 36,900               | 182,463              |
|                                         | <u>\$ 23,133,202</u> | <u>\$ 22,795,697</u> |
| Special Education Programs              |                      |                      |
| Salaries                                | \$ 2,643,492         | \$ 2,339,119         |
| Employee Benefits                       | 678,926              | 609,930              |
| Purchased Services                      | 61,923               | 115,919              |
| Supplies and Materials                  | 54,384               | 70,623               |
| Capital Outlay                          | 5,000                | -                    |
| Non-Capitalized Equipment               | 4,000                | -                    |
|                                         | <u>\$ 3,447,725</u>  | <u>\$ 3,135,591</u>  |
| Special Education Programs Pre-K        |                      |                      |
| Salaries                                | \$ 712,840           | \$ 589,694           |
| Employee Benefits                       | 182,965              | 149,808              |
| Purchased Services                      | 10,000               | 53                   |
| Supplies and Materials                  | 20,466               | 12,075               |
| Capital Outlay                          | -                    | 5,195                |
| Other Objects                           | 200                  | -                    |
|                                         | <u>\$ 926,471</u>    | <u>\$ 756,825</u>    |
| Remedial and Supplemental Programs K-12 |                      |                      |
| Salaries                                | \$ 646,850           | \$ 611,565           |
| Employee Benefits                       | 156,054              | 150,626              |
|                                         | <u>\$ 802,904</u>    | <u>\$ 762,191</u>    |
| CTE Programs                            |                      |                      |
| Purchased Services                      | \$ 7,000             | \$ 1,031             |
| Supplies and Materials                  | 24,403               | 13,305               |
| Capital Outlay                          | 28,596               | -                    |
| Other Objects                           | 3,000                | -                    |
|                                         | <u>\$ 62,999</u>     | <u>\$ 14,336</u>     |
| Interscholastic Programs                |                      |                      |
| Salaries                                | \$ 761,960           | \$ 711,824           |
| Employee Benefits                       | 117,090              | 83,806               |
| Purchased Services                      | 186,170              | 187,131              |
| Supplies and Materials                  | 133,719              | 128,417              |
| Capital Outlay                          | 5,000                | 7,066                |
| Other Objects                           | 50,590               | 50,735               |
| Non-Capitalized Equipment               | 3,823                | 18,996               |
|                                         | <u>\$ 1,258,352</u>  | <u>\$ 1,187,975</u>  |
| Driver's Education Programs             |                      |                      |
| Salaries                                | \$ 87,700            | \$ 86,197            |
| Employee Benefits                       | 14,280               | 15,622               |
| Purchased Services                      | 1,800                | 238                  |
| Supplies and Materials                  | 7,950                | 7,816                |
| Capital Outlay                          | 15,000               | -                    |
|                                         | <u>\$ 126,730</u>    | <u>\$ 109,873</u>    |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                         | BUDGET               | ACTUAL               |
|-----------------------------------------|----------------------|----------------------|
| EXPENDITURES DISBURSED (Continued)      |                      |                      |
| Instruction (Continued)                 |                      |                      |
| Bilingual Programs                      |                      |                      |
| Salaries                                | \$ 553,655           | \$ 460,797           |
| Employee Benefits                       | 148,580              | 126,286              |
| Purchased Services                      | 10,350               | 12,974               |
| Supplies and Materials                  | 6,100                | 3,198                |
| Other Objects                           | 300                  | 275                  |
|                                         | <u>\$ 718,985</u>    | <u>\$ 603,530</u>    |
| Private Tuition - Other Objects         |                      |                      |
| Special Education Programs K-12         | <u>\$ 1,500,000</u>  | <u>\$ 1,669,395</u>  |
|                                         | <u>\$ 1,500,000</u>  | <u>\$ 1,669,395</u>  |
| Student Activity Funds                  |                      |                      |
| Other Objects                           | <u>\$ -</u>          | <u>\$ 525,732</u>    |
|                                         | <u>\$ -</u>          | <u>\$ 525,732</u>    |
| Total Instruction                       | <u>\$ 31,977,368</u> | <u>\$ 31,561,145</u> |
| Support Services                        |                      |                      |
| Pupils                                  |                      |                      |
| Attendance and Social Work Services     |                      |                      |
| Salaries                                | \$ 899,450           | \$ 786,879           |
| Employee Benefits                       | 253,465              | 245,469              |
| Purchased Services                      | 23,092               | 1,050                |
| Supplies and Materials                  | 1,101                | -                    |
| Other Objects                           | -                    | 200                  |
|                                         | <u>\$ 1,177,108</u>  | <u>\$ 1,033,598</u>  |
| Guidance Services                       |                      |                      |
| Salaries                                | \$ 301,555           | \$ 296,727           |
| Employee Benefits                       | 114,490              | 112,548              |
| Supplies and Materials                  | 4,900                | 1,039                |
|                                         | <u>\$ 420,945</u>    | <u>\$ 410,314</u>    |
| Health Services                         |                      |                      |
| Salaries                                | \$ 415,770           | \$ 378,313           |
| Employee Benefits                       | 96,095               | 91,814               |
| Purchased Services                      | 20,350               | 59,585               |
| Supplies and Materials                  | 1,000                | 271                  |
|                                         | <u>\$ 533,215</u>    | <u>\$ 529,983</u>    |
| Psychological Services                  |                      |                      |
| Salaries                                | \$ 539,605           | \$ 517,946           |
| Employee Benefits                       | 152,125              | 147,391              |
| Purchased Services                      | 30,300               | 1,750                |
| Supplies and Materials                  | 5,807                | 164                  |
| Other Objects                           | 1,500                | 1,170                |
|                                         | <u>\$ 729,337</u>    | <u>\$ 668,421</u>    |
| Speech Pathology and Audiology Services |                      |                      |
| Salaries                                | \$ 684,660           | \$ 676,687           |
| Employee Benefits                       | 188,646              | 187,330              |
| Purchased Services                      | 44,000               | 47,553               |
| Supplies and Materials                  | 1,600                | 1,747                |
| Other Objects                           | 2,100                | -                    |
|                                         | <u>\$ 921,006</u>    | <u>\$ 913,317</u>    |
| Total Support Services - Pupils         | <u>\$ 3,781,611</u>  | <u>\$ 3,555,633</u>  |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                 | BUDGET              | ACTUAL              |
|-------------------------------------------------|---------------------|---------------------|
| EXPENDITURES DISBURSED (Continued)              |                     |                     |
| Support Services (Continued)                    |                     |                     |
| Instructional Staff                             |                     |                     |
| Improvement of Instruction Services             |                     |                     |
| Salaries                                        | \$ 1,436,430        | \$ 1,438,244        |
| Employee Benefits                               | 393,048             | 438,750             |
| Purchased Services                              | 390,201             | 389,379             |
| Supplies and Materials                          | 26,020              | 13,175              |
| Other Objects                                   | 94,600              | 62,112              |
|                                                 | <u>\$ 2,340,299</u> | <u>\$ 2,341,660</u> |
| Educational Media Services                      |                     |                     |
| Salaries                                        | \$ 560,370          | \$ 547,402          |
| Employee Benefits                               | 153,225             | 140,297             |
| Purchased Services                              | 8,000               | 14,299              |
| Supplies and Materials                          | 46,543              | 43,785              |
| Non-Capitalized Equipment                       | 4,815               | 2,955               |
|                                                 | <u>\$ 772,953</u>   | <u>\$ 748,738</u>   |
| Assessment and Testing                          |                     |                     |
| Purchased Services                              | \$ 20,000           | \$ 8,897            |
| Supplies and Materials                          | 8,299               | 7,699               |
|                                                 | <u>\$ 28,299</u>    | <u>\$ 16,596</u>    |
| Total Support Services - Instructional Staff    | <u>\$ 3,141,551</u> | <u>\$ 3,106,994</u> |
| General Administration                          |                     |                     |
| Board of Education Services                     |                     |                     |
| Purchased Services                              | \$ 114,500          | \$ 117,004          |
| Supplies and Materials                          | 9,000               | 25,147              |
| Other Objects                                   | 22,424              | 42,398              |
|                                                 | <u>\$ 145,924</u>   | <u>\$ 184,549</u>   |
| Executive Administration Services               |                     |                     |
| Salaries                                        | \$ 537,524          | \$ 602,836          |
| Employee Benefits                               | 141,910             | 164,829             |
| Purchased Services                              | 1,000               | 930                 |
| Supplies and Materials                          | 5,500               | 3,007               |
| Other Objects                                   | 4,500               | 8,190               |
|                                                 | <u>\$ 690,434</u>   | <u>\$ 779,792</u>   |
| Special Area Administration Services            |                     |                     |
| Salaries                                        | \$ 368,168          | \$ 338,550          |
| Employee Benefits                               | 107,084             | 91,180              |
| Purchased Services                              | 2,000               | 1,279               |
| Supplies and Materials                          | 2,000               | 2,744               |
| Other Objects                                   | 1,000               | -                   |
|                                                 | <u>\$ 480,252</u>   | <u>\$ 433,753</u>   |
| Total Support Services - General Administration | <u>\$ 1,316,610</u> | <u>\$ 1,398,094</u> |
| School Administration                           |                     |                     |
| Office of the Principal Services                |                     |                     |
| Salaries                                        | \$ 2,278,370        | \$ 2,254,022        |
| Employee Benefits                               | 710,480             | 685,710             |
| Purchased Services                              | 282,848             | 251,576             |
| Supplies and Materials                          | 186,390             | 109,971             |
| Other Objects                                   | 10,653              | 6,167               |
| Non-Capitalized Equipment                       | 41,655              | 58,011              |
|                                                 | <u>\$ 3,510,396</u> | <u>\$ 3,365,457</u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                | BUDGET              | ACTUAL              |
|------------------------------------------------|---------------------|---------------------|
| EXPENDITURES DISBURSED (Continued)             |                     |                     |
| Support Services (Continued)                   |                     |                     |
| School Administration (Continued)              |                     |                     |
| Other Support Services - School Administration |                     |                     |
| Salaries                                       | \$ 100,500          | \$ 98,985           |
| Employee Benefits                              | 9,125               | 16,140              |
| Purchased Services                             | 100                 | -                   |
|                                                | <u>\$ 109,725</u>   | <u>\$ 115,125</u>   |
| Total Support Services - School Administration | <u>\$ 3,620,121</u> | <u>\$ 3,480,582</u> |
| Business                                       |                     |                     |
| Direction of Business Support Services         |                     |                     |
| Salaries                                       | \$ 71,511           | \$ 71,511           |
| Employee Benefits                              | 12,778              | 12,509              |
| Purchased Services                             | 200                 | 495                 |
| Supplies and Materials                         | 100                 | 28                  |
| Other Objects                                  | 500                 | 495                 |
|                                                | <u>\$ 85,089</u>    | <u>\$ 85,038</u>    |
| Fiscal Services                                |                     |                     |
| Salaries                                       | \$ 602,155          | \$ 499,687          |
| Employee Benefits                              | 180,943             | 155,591             |
| Purchased Services                             | 283,600             | 248,959             |
| Supplies and Materials                         | 15,000              | 16,188              |
| Other Objects                                  | 11,500              | 7,304               |
| Non-Capitalized Equipment                      | 500                 | -                   |
|                                                | <u>\$ 1,093,698</u> | <u>\$ 927,729</u>   |
| Pupil Transportation Services                  |                     |                     |
| Purchased Services                             | <u>\$ 22,000</u>    | <u>\$ 21,045</u>    |
|                                                | <u>\$ 22,000</u>    | <u>\$ 21,045</u>    |
| Food Services                                  |                     |                     |
| Salaries                                       | \$ 629,375          | \$ 558,394          |
| Employee Benefits                              | 38,475              | 33,245              |
| Purchased Services                             | 71,200              | 54,107              |
| Supplies and Materials                         | 884,320             | 886,267             |
| Capital Outlay                                 | 147,000             | 12,283              |
| Other Objects                                  | 5,764               | 9,523               |
| Non-Capitalized Equipment                      | 4,500               | 18,091              |
|                                                | <u>\$ 1,780,634</u> | <u>\$ 1,571,910</u> |
| Total Support Services - Business              | <u>\$ 2,981,421</u> | <u>\$ 2,605,722</u> |
| Central                                        |                     |                     |
| Information Services                           |                     |                     |
| Salaries                                       | \$ 87,500           | \$ 87,500           |
| Employee Benefits                              | 36,065              | 35,789              |
| Purchased Services                             | -                   | 75                  |
| Supplies and Materials                         | 1,000               | 229                 |
| Other Objects                                  | 500                 | 150                 |
| Non-Capitalized Equipment                      | -                   | 1,190               |
|                                                | <u>\$ 125,065</u>   | <u>\$ 124,933</u>   |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                             | BUDGET                          | ACTUAL                          |
|-----------------------------------------------------------------------------|---------------------------------|---------------------------------|
| EXPENDITURES DISBURSED (Continued)                                          |                                 |                                 |
| Support Services (Continued)                                                |                                 |                                 |
| Central (Continued)                                                         |                                 |                                 |
| Data Processing Services                                                    |                                 |                                 |
| Salaries                                                                    | \$ 592,045                      | \$ 615,296                      |
| Employee Benefits                                                           | 132,495                         | 140,655                         |
| Purchased Services                                                          | 723,000                         | 594,883                         |
| Supplies and Materials                                                      | 125,000                         | 164,945                         |
| Capital Outlay                                                              | 50,000                          | 6,939                           |
| Other Objects                                                               | 1,300                           | 2,003                           |
| Non-Capitalized Equipment                                                   | 95,000                          | 492,917                         |
|                                                                             | <u>\$ 1,718,840</u>             | <u>\$ 2,017,638</u>             |
| <br>Total Support Services - Central                                        | <br><u>\$ 1,843,905</u>         | <br><u>\$ 2,142,571</u>         |
| <br>Other Support Services                                                  |                                 |                                 |
| Purchased Services                                                          | <u>\$ 1,000</u>                 | <u>\$ -</u>                     |
| Total Other Support Services                                                | <u>\$ 1,000</u>                 | <u>\$ -</u>                     |
| <br>Total Support Services                                                  | <br><u>\$ 16,686,219</u>        | <br><u>\$ 16,289,596</u>        |
| <br>Community Services                                                      |                                 |                                 |
| Salaries                                                                    | \$ 30,654                       | \$ -                            |
| Employee Benefits                                                           | 22,416                          | -                               |
| Purchased Services                                                          | 5,140                           | -                               |
| Total Community Services                                                    | <u>\$ 58,210</u>                | <u>\$ -</u>                     |
| <br>Payments to Other Districts and Governmental Units                      |                                 |                                 |
| Payments to Other Districts and Governmental Units (In-State)               |                                 |                                 |
| Payments for Special Education Programs                                     |                                 |                                 |
| Purchased Services                                                          | <u>\$ 896,997</u>               | <u>\$ 919,119</u>               |
|                                                                             | <u>\$ 896,997</u>               | <u>\$ 919,119</u>               |
| <br>Total Payments to Other Districts and Governmental Units (In-State)     | <br><u>\$ 896,997</u>           | <br><u>\$ 919,119</u>           |
| <br>Payments to Other Districts and Governmental Units-Tuition (In-State)   |                                 |                                 |
| Payments for Special Education Programs                                     |                                 |                                 |
| Other Objects                                                               | \$ 2,678,843                    | \$ 3,675,435                    |
| Payments for Community College Programs                                     |                                 |                                 |
| Other Objects                                                               | 32,000                          | 60,600                          |
| Payments for Other Programs                                                 |                                 |                                 |
| Other Objects                                                               | 1,000                           | -                               |
| Other Payments to In-State Gov't Units                                      |                                 |                                 |
| Other Objects                                                               | 30,000                          | 20,224                          |
| Total Payments to Other Districts and Governmental Units-Tuition (In-State) | <u>\$ 2,741,843</u>             | <u>\$ 3,756,259</u>             |
| <br>Total Payments to Other Districts and Governmental Units                | <br><u>\$ 3,638,840</u>         | <br><u>\$ 4,675,378</u>         |
| <br>Provision for Contingencies                                             | <br><u>\$ -</u>                 | <br><u>\$ -</u>                 |
| <br>Total Direct Expenditures                                               | <br><u><u>\$ 52,360,637</u></u> | <br><u><u>\$ 52,526,119</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
OPERATIONS AND MAINTENANCE FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                             | BUDGET                         | ACTUAL                         |
|---------------------------------------------|--------------------------------|--------------------------------|
| EXPENDITURES DISBURSED                      |                                |                                |
| Support Services                            |                                |                                |
| Business                                    |                                |                                |
| Operation and Maintenance of Plant Services |                                |                                |
| Salaries                                    | \$ 2,205,890                   | \$ 2,033,492                   |
| Employee Benefits                           | 572,390                        | 498,910                        |
| Purchased Services                          | 1,258,500                      | 1,304,629                      |
| Supplies and Materials                      | 1,664,000                      | 1,350,516                      |
| Capital Outlay                              | 2,149,857                      | 3,270,646                      |
| Other Objects                               | 2,000                          | 3,884                          |
| Non-Capitalized Equipment                   | 125,000                        | 259,183                        |
|                                             | <u>\$ 7,977,637</u>            | <u>\$ 8,721,260</u>            |
| <br>Total Support Services - Business       | <br><u>\$ 7,977,637</u>        | <br><u>\$ 8,721,260</u>        |
| <br>Total Support Services                  | <br><u>\$ 7,977,637</u>        | <br><u>\$ 8,721,260</u>        |
| <br>Provision for Contingencies             | <br><u>\$ -</u>                | <br><u>\$ -</u>                |
| <br>Total Direct Expenditures               | <br><u><u>\$ 7,977,637</u></u> | <br><u><u>\$ 8,721,260</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
DEBT SERVICES FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                              | BUDGET                     | ACTUAL                     |
|--------------------------------------------------------------|----------------------------|----------------------------|
| EXPENDITURES DISBURSED                                       |                            |                            |
| Debt Services                                                |                            |                            |
| Interest                                                     |                            |                            |
| Other Interest on Long-Term Debt                             |                            |                            |
| Other Objects                                                | \$ 5,733,347               | \$ 5,733,346               |
| Total Debt Services - Interest                               | <u>\$ 5,733,347</u>        | <u>\$ 5,733,346</u>        |
| Debt Services - Payment of Principal on Long-Term Debt       |                            |                            |
| Other Objects                                                | \$ 3,052,629               | \$ 3,052,629               |
| Total Debt Services - Payment of Principal on Long-Term Debt | <u>\$ 3,052,629</u>        | <u>\$ 3,052,629</u>        |
| Debt Services - Other                                        |                            |                            |
| Purchased Services                                           | \$ 3,000                   | \$ 3,330                   |
| Total Debt Services - Other                                  | <u>\$ 3,000</u>            | <u>\$ 3,330</u>            |
| Total Debt Services                                          | <u>\$ 8,788,976</u>        | <u>\$ 8,789,305</u>        |
| Total Direct Expenditures                                    | <u><u>\$ 8,788,976</u></u> | <u><u>\$ 8,789,305</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
TRANSPORTATION FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                       | BUDGET                         | ACTUAL                         |
|---------------------------------------|--------------------------------|--------------------------------|
| EXPENDITURES DISBURSED                |                                |                                |
| Support Services                      |                                |                                |
| Business                              |                                |                                |
| Pupil Transportation Services         |                                |                                |
| Salaries                              | \$ 2,405,730                   | \$ 2,328,284                   |
| Employee Benefits                     | 130,160                        | 125,538                        |
| Purchased Services                    | 1,714,000                      | 2,072,482                      |
| Supplies and Materials                | 720,400                        | 470,763                        |
| Capital Outlay                        | 60,000                         | -                              |
| Other Objects                         | 15,000                         | 9,826                          |
| Non-Capitalized Equipment             | 60,000                         | 1,660                          |
|                                       | <u>\$ 5,105,290</u>            | <u>\$ 5,008,553</u>            |
| <br>Total Support Services - Business | <br><u>\$ 5,105,290</u>        | <br><u>\$ 5,008,553</u>        |
| <br>Total Support Services            | <br><u>\$ 5,105,290</u>        | <br><u>\$ 5,008,553</u>        |
| <br>Provision for Contingencies       | <br><u>\$ 200,000</u>          | <br><u>\$ -</u>                |
| <br>Total Direct Expenditures         | <br><u><u>\$ 5,305,290</u></u> | <br><u><u>\$ 5,008,553</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                 | BUDGET            | ACTUAL            |
|-------------------------------------------------|-------------------|-------------------|
| EXPENDITURES DISBURSED                          |                   |                   |
| Instruction                                     |                   |                   |
| Regular Programs                                |                   |                   |
| Employee Benefits                               | \$ 172,805        | \$ 241,459        |
| Pre-K Programs                                  |                   |                   |
| Employee Benefits                               | 78,490            | -                 |
| Special Education Programs                      |                   |                   |
| Employee Benefits                               | 168,455           | 135,474           |
| Special Education Programs - Pre-K              |                   |                   |
| Employee Benefits                               | 40,005            | 33,140            |
| Remedial and Supplemental Programs - K-12       |                   |                   |
| Employee Benefits                               | 9,220             | 8,654             |
| Interscholastic Programs                        |                   |                   |
| Employee Benefits                               | 23,330            | 22,039            |
| Driver's Education Programs                     |                   |                   |
| Employee Benefits                               | 1,150             | 1,195             |
| Bilingual Programs                              |                   |                   |
| Employee Benefits                               | 7,905             | 6,487             |
| Total Instruction                               | <u>\$ 501,360</u> | <u>\$ 448,448</u> |
| Support Services                                |                   |                   |
| Pupils                                          |                   |                   |
| Attendance and Social Work Services             |                   |                   |
| Employee Benefits                               | \$ 13,230         | \$ 11,438         |
| Guidance Services                               |                   |                   |
| Employee Benefits                               | 11,770            | 11,103            |
| Health Services                                 |                   |                   |
| Employee Benefits                               | 43,525            | 35,978            |
| Psychological Services                          |                   |                   |
| Employee Benefits                               | 7,485             | 7,191             |
| Speech Pathology and Audiology Services         |                   |                   |
| Employee Benefits                               | 9,895             | 9,328             |
| Total Supports Services - Pupils                | <u>\$ 85,905</u>  | <u>\$ 75,038</u>  |
| Instructional Staff                             |                   |                   |
| Improvement of Instruction Services             |                   |                   |
| Employee Benefits                               | \$ 46,900         | \$ 42,570         |
| Educational Media Services                      |                   |                   |
| Employee Benefits                               | 11,470            | 9,711             |
| Total Support Services - Instructional Staff    | <u>\$ 58,370</u>  | <u>\$ 52,281</u>  |
| General Administration                          |                   |                   |
| Executive Administration Services               |                   |                   |
| Employee Benefits                               | \$ 44,935         | \$ 38,810         |
| Special Area Administrative Services            |                   |                   |
| Employee Benefits                               | 26,965            | 24,456            |
| Total Support Services - General Administration | <u>\$ 71,900</u>  | <u>\$ 63,266</u>  |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                | BUDGET                     | ACTUAL                     |
|------------------------------------------------|----------------------------|----------------------------|
| EXPENDITURES DISBURSED (Continued)             |                            |                            |
| Support Services (Continued)                   |                            |                            |
| School Administration                          |                            |                            |
| Office of the Principal Services               |                            |                            |
| Employee Benefits                              | \$ 111,650                 | \$ 111,491                 |
| Other Support Services - School Administration |                            |                            |
| Employee Benefits                              | 16,545                     | 16,895                     |
| Total Support Services - School Administration | <u>\$ 128,195</u>          | <u>\$ 128,386</u>          |
| Business                                       |                            |                            |
| Direction of Business Support Services         |                            |                            |
| Employee Benefits                              | \$ 15,440                  | \$ 12,035                  |
| Fiscal Services                                |                            |                            |
| Employee Benefits                              | 79,760                     | 79,141                     |
| Operation and Maintenance of Plant Services    |                            |                            |
| Employee Benefits                              | 366,515                    | 335,885                    |
| Pupil Transportation Services                  |                            |                            |
| Employee Benefits                              | 440,000                    | 376,603                    |
| Food Services                                  |                            |                            |
| Employee Benefits                              | 111,541                    | 93,470                     |
| Total Support Services - Business              | <u>\$ 1,013,256</u>        | <u>\$ 897,134</u>          |
| Central                                        |                            |                            |
| Information Services                           |                            |                            |
| Employee Benefits                              | \$ 1,270                   | \$ 1,264                   |
| Data Processing Services                       |                            |                            |
| Employee Benefits                              | 116,520                    | 108,245                    |
| Total Support Services - Central               | <u>\$ 117,790</u>          | <u>\$ 109,509</u>          |
| Total Support Services                         | <u>\$ 1,475,416</u>        | <u>\$ 1,325,614</u>        |
| Total Direct Expenditures                      | <u><u>\$ 1,976,776</u></u> | <u><u>\$ 1,774,062</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                  | BUDGET                       | ACTUAL                       |
|--------------------------------------------------|------------------------------|------------------------------|
| EXPENDITURES DISBURSED                           |                              |                              |
| Support Services                                 |                              |                              |
| Business                                         |                              |                              |
| Facilities Acquisition and Construction Services |                              |                              |
| Capital Outlay                                   | \$ 900,000                   | \$ 315,774                   |
|                                                  | <u>\$ 900,000</u>            | <u>\$ 315,774</u>            |
| <br>Total Support Services - Business            | <br><u>\$ 900,000</u>        | <br><u>\$ 315,774</u>        |
| <br>Total Support Services                       | <br><u>\$ 900,000</u>        | <br><u>\$ 315,774</u>        |
| <br>Total Direct Expenditures                    | <br><u><u>\$ 900,000</u></u> | <br><u><u>\$ 315,774</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
TORT FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                 | BUDGET                   | ACTUAL                   |
|---------------------------------|--------------------------|--------------------------|
| EXPENDITURES DISBURSED          |                          |                          |
| Support Services                |                          |                          |
| General Administration          |                          |                          |
| Board of Education Services     |                          |                          |
| Purchased Services              | \$ 240,000               | \$ 221,635               |
|                                 | <u>\$ 240,000</u>        | <u>\$ 221,635</u>        |
| Unemployment Insurance Payments |                          |                          |
| Purchased Services              | \$ 27,000                | \$ 16,335                |
|                                 | <u>\$ 27,000</u>         | <u>\$ 16,335</u>         |
| Legal Services                  |                          |                          |
| Purchased Services              | \$ 260,000               | \$ 146,884               |
|                                 | <u>\$ 260,000</u>        | <u>\$ 146,884</u>        |
| Legal Services                  |                          |                          |
| Purchased Services              | \$ 466,000               | \$ 507,360               |
|                                 | <u>\$ 466,000</u>        | <u>\$ 507,360</u>        |
| Total General Administration    | <u>\$ 993,000</u>        | <u>\$ 892,214</u>        |
| Total Support Services          | <u>\$ 993,000</u>        | <u>\$ 892,214</u>        |
| Total Direct Expenditures       | <u><u>\$ 993,000</u></u> | <u><u>\$ 892,214</u></u> |

The Notes to Financial Statements are an integral part of this statement.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

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

Central Community Unit School District No. 301's (District) accounting policies conform to the cash basis of accounting as defined by 23 Illinois Admin Code 100.

**A. *Principles Used to Determine Scope of Entity***

The reporting entity includes the governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit its citizens, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The joint agreement has been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and is therefore excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreement. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity.

**B. *Basis of Presentation – Fund Accounting***

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures disbursed.

The District maintains individual funds required by the State of Illinois. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

**Educational Fund** - The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational and special education tax levies, tuition, and textbook rentals. 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.

**Operations and Maintenance Fund** – The Operations and Maintenance Fund is used to account for the costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying of premiums for insurance on school buildings. Operations of this fund are generally financed by a special tax levied for these purposes.

**Debt Services Fund** – The Debt Services Fund is used to account for the accumulation of funds for the periodic payment of principal, interest and related fees on general long-term debt and contributions and donations from private sources.

## NOTES TO FINANCIAL STATEMENTS (Continued)

Transportation Fund – The Transportation Fund is used to account for the costs associated with transporting pupils for any purpose. Revenue received for transportation purposes from any source must be deposited into this fund, including property taxes levied and state grants received for these purposes.

Illinois Municipal Retirement/Social Security Fund – The Illinois Municipal Retirement/Social Security Fund is used to account for costs of providing retirement benefits under Illinois Municipal Retirement Fund and Social Security if there are separate taxes levied for these purposes. If separate taxes are not levied for these purposes, then the payments shall be charged to the fund where the salaries are charged.

Capital Projects Fund – The Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction or improvement of major capital facilities.

Working Cash Fund – The Working Cash Fund is used to account for a separate tax levied for working cash purposes and for any bonds sold for this purpose. Cash available in this fund may be loaned to any fund of the District.

Tort Fund – The Tort Fund is used to account for the proceeds of specific revenue sources that are legally restricted for tort expenditures.

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to record physical assets of the District that have a long-term (i.e. more than one year) period of usefulness.

General Long-Term Debt Account Group – The General Long-Term Debt Account Group is used to record total bonded debt and other long-term debt of the District.

### Measurement Focus

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

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

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in operations are accounted for in the General Fixed Assets Account Group rather than in the funds. Long-term liabilities expected to be financed from the funds are accounted for in the General Long-Term Debt Account Group, not in the funds.

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

### *C. Basis of Accounting*

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

## NOTES TO FINANCIAL STATEMENTS (Continued)

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

If the District utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

### D. *Budgets and Budgetary Accounting*

The budget for all funds is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The budget, which was not amended, was passed on October 18, 2022.

For each fund, total fund disbursements may not legally exceed the budgeted disbursements. The budget lapses at the end of each fiscal year.

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

1. At the September board meeting, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 31, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

### E. *Cash and Cash Equivalents*

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

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans which have not been authorized by School Board action.

At June 30, 2023, no District fund had a cash overdraft.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### F. *Investments*

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization.

### G. *Inventories*

It is the District's policy to charge all purchases of items for resale or supplies to expenditures when purchased. No inventory accounts are maintained to reflect the values of resale or supply items on hand.

### H. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate. All other interfund transactions are treated as transfers.

### I. *General Fixed Assets*

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as disbursements in the funds for which the asset was purchased and capitalized at cost, if over \$5,000, in the General Fixed Assets Account Group. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge, which is calculated on a straight-line basis with useful lives of 50 years for Buildings, 20 years for Improvements Other than Buildings, and 5 to 10 years for Equipment).

### J. *Lease Arrangements*

Central Community Unit School District No. 301 recognizes a right-to-use liability and asset for various lease and subscription-based IT agreements right-to-use assets (right-to-use asset) in the financial statements.

At the commencement of a lease, Central Community Unit School District No. 301 initially measures the right-to-use liability at the total of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the lease payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the lease or subscription-based IT agreement.

The term includes the noncancellable period of the lease. Payments included in the measurement of the lease or subscription-based IT agreement are composed of fixed payments and purchase option prices that Central Community Unit School District No. 301 is reasonably certain to exercise.

Central Community Unit School District No. 301 monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-to-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-to-use liability. Right-to-use assets are reported with the General Fixed Asset account group and right-to-use liabilities are reported with the General Long-Term Debt account group in the Statement of Assets, Liabilities, and Fund Balances.

### K. *Governmental Fund Balances*

Governmental fund balances are reported as "reserved" because they are legally segregated for a specific future use. The remaining balances are "unreserved" fund balances. From time to time, the Board agrees to set aside or "designate" resources for future uses – such as for specific capital projects.

## NOTES TO FINANCIAL STATEMENTS (Continued)

These unreserved, designated balances are based on management's tentative plans and can be changed.

### L. *Property Tax Calendar and Revenues*

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2022 levy was passed by the Board on December 19, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts approximately one month after these dates.

### M. *Total Memorandum Only*

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

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

## NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

Deposits with financial institutions are fully insured or collateralized by a line of credit held with Federal Home Loan Bank of Chicago.

The District is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 30, Section 235/2 and 6; and Chapter 105, Section 5/8-7.

The following table categorizes the investments according to levels of risk:

| Types of investments  | Credit Quality/<br>Ratings | Segmented<br>Time<br>Distribution<br>less than 1<br>year | Amount       | Fair Value Measurement Using |         | NAV          |
|-----------------------|----------------------------|----------------------------------------------------------|--------------|------------------------------|---------|--------------|
|                       |                            |                                                          |              | Level 1                      | Level 2 |              |
| State Investment Pool | AAA                        | Am                                                       | \$ 2,605,588 | \$ -                         | \$ -    | \$ 2,605,588 |
| Total Investments     |                            |                                                          | \$ 2,605,588 | \$ -                         | \$ -    | \$ 2,605,588 |

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices; Level 3 inputs are significant unobservable inputs.

The fair value of investments in the State investment pool is the same as the value of pool shares (NAV). The State investment pool is not SEC-registered but does have regulatory oversight through the State of Illinois

**Interest Rate Risk.** The District does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** State Law limits investments based on credit risk. The District's investment policy further limits its investment choices to ensure that capital loss, whether from credit or market risk is avoided.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

|                                               | Balance<br>July 1, 2022 | Increases           | Decreases           | Balance<br>June 30, 2023 |
|-----------------------------------------------|-------------------------|---------------------|---------------------|--------------------------|
| Capital Assets not being depreciated          |                         |                     |                     |                          |
| Land                                          | \$ 6,004,268            | \$ -                | \$ -                | \$ 6,004,268             |
| Construction in Progress                      | 3,651,988               | 1,972,122           | 3,651,988           | 1,972,122                |
| Total Capital Assets not being depreciated    | <u>\$ 9,656,256</u>     | <u>\$ 1,972,122</u> | <u>\$ 3,651,988</u> | <u>\$ 7,976,390</u>      |
| Other Capital Assets                          |                         |                     |                     |                          |
| Buildings and Improvements                    | \$ 141,615,782          | \$ 7,132,365        | \$ -                | \$ 148,748,147           |
| Capitalized Equipment                         | 9,737,223               | 550,318             | -                   | 10,287,541               |
| Total Other Capital Assets at Historical Cost | <u>\$ 151,353,005</u>   | <u>\$ 7,682,683</u> | <u>\$ -</u>         | <u>\$ 159,035,688</u>    |
| Less Accumulated Depreciation for:            |                         |                     |                     |                          |
| Buildings and Improvements                    | \$ 51,513,031           | \$ 3,235,661        | \$ -                | \$ 54,748,692            |
| Capitalized Equipment                         | 9,035,388               | 327,429             | -                   | 9,362,817                |
| Total Accumulated Depreciation                | <u>\$ 60,548,419</u>    | <u>\$ 3,563,090</u> | <u>\$ -</u>         | <u>\$ 64,111,509</u>     |
| Other Capital Assets, Net                     | <u>\$ 90,804,586</u>    | <u>\$ 4,119,593</u> | <u>\$ -</u>         | <u>\$ 94,924,179</u>     |
| Capital Assets, Net                           | <u>\$ 100,460,842</u>   | <u>\$ 6,091,715</u> | <u>\$ 3,651,988</u> | <u>\$ 102,900,569</u>    |
| Total Right-to-use Assets, Net                | <u>\$ -</u>             | <u>\$ 363,224</u>   | <u>\$ -</u>         | <u>\$ 363,224</u>        |

### NOTE 4 - CHANGES IN GENERAL LONG-TERM DEBT

General long-term debt activity for the year ended June 30, 2023 was as follows:

|                                  | Balance<br>July 1, 2022 | Additions         | Retirements         | Balance<br>June 30, 2023 |
|----------------------------------|-------------------------|-------------------|---------------------|--------------------------|
| <b>Long-Term Debt</b>            |                         |                   |                     |                          |
| School Bonds Dated: 6/1/06       | \$ 3,130,189            | \$ -              | \$ 1,577,629        | \$ 1,552,560             |
| School Bonds Dated: 2/5/13       | 9,815,781               | -                 | -                   | 9,815,781                |
| Debt Certificates Dated: 7/13/16 | 4,060,000               | -                 | 400,000             | 3,660,000                |
| School Bonds Dated: 7/13/16      | 1,575,000               | -                 | 210,000             | 1,365,000                |
| School Bonds Dated: 3/28/17      | 18,195,000              | -                 | 865,000             | 17,330,000               |
| Right-To-Use Assets - Bus Leases | -                       | 726,448           | 380,058             | 346,390                  |
| <b>Total Long-Term Debt</b>      | <u>\$ 36,775,970</u>    | <u>\$ 726,448</u> | <u>\$ 3,432,687</u> | <u>\$ 34,069,731</u>     |

Bonds and notes payable consisted of the following at June 30, 2023:

|                                  | Maturity<br>Date | Interest<br>Rate | Face<br>Amount | Carrying<br>Amount |
|----------------------------------|------------------|------------------|----------------|--------------------|
| School Bonds Dated: 6/1/06       | 12/1/2023        | 4.0% - 5.0%      | \$ 33,278,482  | \$ 1,552,560       |
| School Bonds Dated: 2/5/13       | 12/1/2025        | 3.12% - 3.2%     | 9,815,781      | 9,815,781          |
| Debt Certificates Dated: 7/13/16 | 1/1/2031         | 2.0% - 3.0%      | 5,825,000      | 3,660,000          |
| School Bonds Dated: 7/13/16      | 1/1/2029         | 2.0% - 3.0%      | 2,515,000      | 1,365,000          |
| School Bonds Dated: 3/28/17      | 1/1/2037         | 3.0% - 5.0%      | 21,340,000     | 17,330,000         |
| Bus Leases                       | 7/15/22-12/20/22 | 0%               | 726,448        | 346,390            |

At June 30, 2023 the annual debt service requirements to service long-term debt are:

## NOTES TO FINANCIAL STATEMENTS (Continued)

| Year Ending June 30 | Principal            | Interest             | Total                |
|---------------------|----------------------|----------------------|----------------------|
| 2024                | \$ 3,433,950         | \$ 6,207,423         | \$ 9,641,373         |
| 2025                | 6,442,093            | 2,998,857            | 9,440,950            |
| 2026                | 6,643,688            | 3,295,012            | 9,938,700            |
| 2027                | 1,740,000            | 723,750              | 2,463,750            |
| 2028                | 1,815,000            | 650,450              | 2,465,450            |
| 2029                | 1,835,000            | 596,000              | 2,431,000            |
| 2030                | 1,675,000            | 529,550              | 2,204,550            |
| 2031                | 1,735,000            | 467,450              | 2,202,450            |
| 2032                | 1,295,000            | 390,800              | 1,685,800            |
| 2033                | 1,360,000            | 326,050              | 1,686,050            |
| 2034                | 1,425,000            | 258,050              | 1,683,050            |
| 2035                | 1,495,000            | 186,800              | 1,681,800            |
| 2036                | 1,555,000            | 127,000              | 1,682,000            |
| 2037                | 1,620,000            | 64,800               | 1,684,800            |
|                     | <u>\$ 34,069,731</u> | <u>\$ 16,821,992</u> | <u>\$ 50,891,723</u> |

Long-term liabilities are being repaid from the following funds:

| Obligation               | Fund                |
|--------------------------|---------------------|
| Debt Certificates        | Debt Services Fund  |
| General Obligation Bonds | Debt Services Fund  |
| Bus Leases               | Transportation Fund |

### NOTE 5 - LEASE AGREEMENTS

|                                | Balance<br>July 1, 2022 | Additions  | Deductions | Balance<br>June 30, 2023 |
|--------------------------------|-------------------------|------------|------------|--------------------------|
| Right-To-Use Assets:           |                         |            |            |                          |
| Busses                         | \$ -                    | \$ 726,448 | \$ -       | \$ 726,448               |
| Total Right-To-Use Assets      | \$ -                    | \$ 726,448 | \$ -       | \$ 726,448               |
| Less Accumulated Amortization: |                         |            |            |                          |
| Busses                         | \$ -                    | \$ 363,224 | \$ -       | \$ 363,224               |
| Total Accumulated Amortization | \$ -                    | \$ 363,224 | \$ -       | \$ 363,224               |
| Total Right-To-Use Assets, Net | \$ -                    | \$ 363,224 | \$ -       | \$ 363,224               |

A summary of the changes in the lease liabilities during the year ended June 30, 2023, and the annual lease agreements as of June 30, 2023 are listed in the long-term debt activity footnote above.

### NOTE 6 - SPECIAL TAX LEVIES AND RESERVED EQUITY

#### A. Social Security Tax Levy

Cash receipts and the related cash disbursements of this reserved tax levy are accounted for in the Illinois Municipal Retirement/Social Security Fund. A portion of this fund's equity, \$1,153,181, represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future Social Security expenditures in accordance with the Illinois State Board of Education. The "reserved" balance consists of the following:

## NOTES TO FINANCIAL STATEMENTS (Continued)

|                                    |                            |
|------------------------------------|----------------------------|
| Receipts                           |                            |
| Property Taxes                     | \$ 933,327                 |
| Replacement Taxes                  | 44,097                     |
| Interest                           | 40,024                     |
| Total Receipts                     | <u>\$ 1,017,448</u>        |
| Expenditures                       |                            |
| Social Security                    | \$ 1,000,271               |
| Total Expenditures                 | <u>\$ 1,000,271</u>        |
| Receipts Over/(Under) Expenditures | \$ 17,177                  |
| Reserved at July 1, 2022           | 1,136,004                  |
| Reserved at June 30, 2023          | <u><u>\$ 1,153,181</u></u> |

### B. *Driver Education Reserve*

Cash receipts and the related cash disbursements of this reserve are accounted for in the Educational Fund. A portion, \$60,034, of this fund's equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for Driver Education disbursements in accordance with the Illinois State Board of Education.

### C. *Developer Donations*

Cash receipts and the related cash disbursements of this reserve are accounted for in the Debt Services Fund. A portion, \$2,537,677 of this fund's equity represents the excess of cumulative receipts over cumulative disbursements which is reserved for debt service disbursements on the 2016 General Obligation Debt Certificates in accordance with the restrictions of the developer donations.

### D. *Student Activity Funds*

Cash receipts and related cash disbursements for these funds are accounted for in the Educational Fund. A portion of this fund's equity, \$303,045, represents the excess of cumulative receipts over cumulative disbursements, which is reserved for future student activity fund disbursements.

## NOTE 7 - DESIGNATED FUND BALANCE

### A. *Property Tax Receipts*

The District has designated receipts from the 2022 tax levy for expenditures to be incurred during fiscal year 2023. At June 30, 2023, the following balances were designated:

| Fund                                          | Amount                      |
|-----------------------------------------------|-----------------------------|
| Educational                                   | \$ 15,862,295               |
| Operations and Maintenance                    | 3,133,294                   |
| Debt Services                                 | 4,355,663                   |
| Transportation                                | 1,370,814                   |
| Illinois Municipal Retirement/Social Security | 452,856                     |
| Working Cash                                  | 45,532                      |
| Tort                                          | 452,856                     |
|                                               | <u><u>\$ 25,673,310</u></u> |

### B. *Interest*

The District has designated interest receipts in the following funds for potential future transfers to other funds. At June 30, 2023, the following balances were designated:

## NOTES TO FINANCIAL STATEMENTS (Continued)

| Fund                       | Amount              |
|----------------------------|---------------------|
| Educational                | \$ 1,488,703        |
| Operations and Maintenance | 622,422             |
| Transportation             | 290,486             |
| Working Cash               | 183,908             |
|                            | <u>\$ 2,585,519</u> |

### NOTE 8 - DEFICIT FUND BALANCE

At June 30, 2023, no District fund had a deficit fund balance.

### NOTE 9 - PROPERTY TAXES

Taxes recorded in these financial statements are from the 2022 (\$29,509,117) and 2021 and prior (\$26,834,929) tax levies.

A summary of the past three years' assessed valuations, tax rates, and extensions follows:

|                            |               |                      |               |                      |               |                      |
|----------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
| <i>Kane County</i>         |               |                      |               |                      |               |                      |
| Tax Year                   | 2022          |                      | 2021          |                      | 2020          |                      |
| Assessed Valuation         | \$919,543,440 |                      | \$837,272,352 |                      | \$793,106,578 |                      |
|                            | Rate          | Extension            | Rate          | Extension            | Rate          | Extension            |
| Educational                | 3.4974        | \$ 32,160,085        | 3.5330        | \$ 29,580,857        | 3.6604        | \$ 29,031,190        |
| Operations and Maintenance | 0.6908        | 6,352,611            | 0.6830        | 5,718,964            | 0.6487        | 5,145,081            |
| Transportation             | 0.3022        | 2,779,265            | 0.3297        | 2,760,880            | 0.3247        | 2,575,027            |
| Working Cash               | 0.0100        | 92,313               | 0.0100        | 83,819               | 0.0113        | 89,478               |
| Municipal Retirement       | 0.0998        | 918,146              | 0.1189        | 995,885              | 0.1304        | 1,033,989            |
| Social Security            | 0.0998        | 918,146              | 0.1189        | 995,885              | 0.1304        | 1,033,989            |
| Special Education          | 0.7340        | 6,749,642            | 0.7313        | 6,123,241            | 0.7333        | 5,816,184            |
| Tort                       | 0.0998        | 918,146              | 0.1001        | 838,126              | 0.1091        | 864,970              |
| Debt Service               | 0.9604        | 8,830,909            | 1.0004        | 8,375,972            | 1.0038        | 7,961,473            |
| Revenue Recapture          | 0.0119        | 109,168              | 0.0176        | 147,603              | -             | -                    |
|                            | <u>6.5063</u> | <u>\$ 59,828,430</u> | <u>6.6431</u> | <u>\$ 55,621,233</u> | <u>6.7521</u> | <u>\$ 53,551,381</u> |

|                            |               |                  |               |                  |               |                  |
|----------------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| <i>DeKalb County</i>       |               |                  |               |                  |               |                  |
| Tax Year                   | 2022          |                  | 2021          |                  | 2020          |                  |
| Assessed Valuation         | \$202,758     |                  | \$193,234     |                  | \$186,495     |                  |
|                            | Rate          | Extension        | Rate          | Extension        | Rate          | Extension        |
| Educational                | 3.4973        | \$ 7,091         | 3.5329        | \$ 6,827         | 3.6604        | \$ 6,826         |
| Operations and Maintenance | 0.6909        | 1,400            | 0.6831        | 1,320            | 0.6487        | 1,210            |
| Transportation             | 0.3023        | 613              | 0.3298        | 637              | 0.3247        | 606              |
| Working Cash               | 0.0101        | 20               | 0.0100        | 19               | 0.0113        | 21               |
| Municipal Retirement       | 0.0999        | 202              | 0.1190        | 230              | 0.1304        | 243              |
| Social Security            | 0.0999        | 202              | 0.1190        | 230              | 0.1304        | 243              |
| Special Education          | 0.7340        | 1,488            | 0.7313        | 1,413            | 0.7334        | 1,367            |
| Tort                       | 0.0999        | 202              | 0.1001        | 193              | 0.1091        | 203              |
| Debt Service               | 0.9604        | 1,947            | 1.0004        | 1,933            | 1.0038        | 1,872            |
|                            | <u>6.4945</u> | <u>\$ 13,167</u> | <u>6.6255</u> | <u>\$ 12,803</u> | <u>6.7521</u> | <u>\$ 12,591</u> |

### NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2023, the following fund had expenditures that exceeded the budget:

| Fund                     | Budget        | Actual        | Excess of Actual<br>Over Budget |
|--------------------------|---------------|---------------|---------------------------------|
| Education Fund           | \$ 52,360,637 | \$ 52,526,119 | \$ 165,482                      |
| Operations & Maintenance | 7,977,637     | 8,721,260     | 743,623                         |
| Debt Service             | 8,788,976     | 8,789,305     | 329                             |

## NOTE 11 - RETIREMENT FUND COMMITMENTS

### A. *Teachers' Retirement System of the State of Illinois*

#### *General Information About the Pension Plan*

##### 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 non-annuitants 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 <http://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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with ten years, or age 55 with 20 years. The benefit is determined by the average of the four highest consecutive years of creditable earnings within the last ten years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2% of final average salary up to a maximum of 75% with 34 years of service.

Tier II members qualify for retirement benefits at age 67 with ten years of service, or a discounted annuity can be paid at age 62 with ten 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% 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 III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds 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

## NOTES TO FINANCIAL STATEMENTS (Continued)

bring the total assets of the System up to 90% of the total actuarial liabilities of the System by the end of fiscal year 2045.

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

On-Behalf Contributions to TRS. The 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 the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$15,345,343 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023 were \$177,267.

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

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

For the year ended June 30, 2023, the District pension contribution was 10.49% of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$328,029 were paid from federal and special trust funds that required District contributions of \$34,410.

Employer Retirement Cost Contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the District paid \$2,575 to TRS for employer contributions due on salary increases in excess of 6% and \$0 for sick leave days granted in excess of the normal annual allotment.

### *B. 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 public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

NOTES TO FINANCIAL STATEMENTS (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight 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 ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten 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 ten years of service, divided by 96. Under 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.

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2022, the following employees were covered by the benefit terms:

|                                                                      |            |
|----------------------------------------------------------------------|------------|
| Inactive Plan members and beneficiaries currently receiving benefits | 182        |
| Inactive Plan members entitled to but not yet receiving benefits     | 281        |
| Active Plan members                                                  | 218        |
| Total                                                                | <u>681</u> |

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2022 and 2023 was 9.24% and 8.38%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$711,995 to the plan. 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees

## NOTES TO FINANCIAL STATEMENTS (Continued)

and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid the total required contribution for the current fiscal year.

### **NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS**

#### *Teacher Health Insurance Security Fund (THIS)*

#### *General Information About the OPEB Plan*

##### 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" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

##### Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.
  - Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
  - Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
  - Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above

## NOTES TO FINANCIAL STATEMENTS (Continued)

the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

### Contributions

For the fiscal year ended June 30, 2023, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the TRS, who are not employees of a department, make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to .67% of each teacher's salary. For the fiscal year ended June 30, 2022, the employee contribution was 0.90% of salary and the employer contribution was .67% of each teacher's salary. The Department determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THIS), an amount equal to the amount certified by the Board of Trustees of TRS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Total employer contributions for the fiscal year ended June 30, 2023 were \$204,774.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit 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 the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$250,521 in benefit contributions from the State of Illinois.

### **NOTE 13 - INTERFUND TRANSFERS**

There were no interfund transfers for the year ended June 30, 2023.

### **NOTE 14 - JOINT VENTURE – MID VALLEY SPECIAL EDUCATION JOINT AGREEMENT**

The District and four other districts within Kane, DuPage, and DeKalb Counties have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of financial condition (Regulatory Basis) of Mid Valley Special Education Joint Agreement at June 30, 2022 (most recent information available) is as follows:

|                                         |                     |
|-----------------------------------------|---------------------|
| Assets                                  | <u>\$ 1,541,244</u> |
| Liabilities                             | \$ 1,202,918        |
| Fund Equity                             | <u>338,326</u>      |
|                                         | <u>\$ 1,541,244</u> |
| Revenues Received                       | \$ 14,788,975       |
| Expenditures Disbursed                  | <u>15,503,540</u>   |
| Net Increase/(Decrease) in Fund Balance | <u>\$ (714,565)</u> |

Complete financial statements for Mid Valley Special Education Joint Agreement can be obtained from the Administrative Offices at 1304 Ronzheimer Road, St. Charles, Illinois 60174.

**NOTE 15 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees.

The District is a member of the Prairie State Insurance Cooperative (PSIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage are provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and PSIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for PSIC, to report claims on a timely basis, cooperate with PSIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PSIC. Members have a contractual obligation to fund any deficit of PSIC attributable to a membership year during which they were a member.

PSIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. PSIC also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members. As of June 30, 2023, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

The District is insured under a retrospectively rated policy for workers' compensation coverage. Whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

**NOTE 16 - LEGAL DEBT LIMITATION**

The Illinois School Code limits the amount of indebtedness to 13.80% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

|                       |                      |
|-----------------------|----------------------|
| 2022 EAV              | \$ 919,746,198       |
| Rate                  | <u>13.80%</u>        |
| Debt Margin           | \$ 126,924,975       |
| Current Debt          | <u>34,069,731</u>    |
| Remaining Debt Margin | <u>\$ 92,855,244</u> |

**NOTE 17 - CHANGE IN ACCOUNTING PRINCIPLE**

The District has implemented GASB 96, *Subscription-Based Information Technology Arrangements*. These statements establish financial reporting standards related to leases and subscription-based information technology arrangements. Implementation of these standards resulted in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued audited financial statements which would be required on a retrospective basis.

## SUPPLEMENTAL FINANCIAL INFORMATION

**CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
COMPUTATION OF OPERATING EXPENSE PER PUPIL  
AND PER CAPITA TUITION CHARGE  
FOR THE YEAR ENDED JUNE 30, 2023**

| <b>OPERATING EXPENSE PER PUPIL</b> |                          |                    |           |                   |
|------------------------------------|--------------------------|--------------------|-----------|-------------------|
| <b>EXPENDITURES:</b>               |                          |                    |           |                   |
| ED                                 | Expenditures 16-24, L116 | Total Expenditures | \$        | 52,000,387        |
| O&M                                | Expenditures 16-24, L155 | Total Expenditures |           | 8,721,260         |
| DS                                 | Expenditures 16-24, L178 | Total Expenditures |           | 8,789,305         |
| TR                                 | Expenditures 16-24, L214 | Total Expenditures |           | 5,008,553         |
| MR/SS                              | Expenditures 16-24, L292 | Total Expenditures |           | 1,774,062         |
| TORT                               | Expenditures 16-24, L422 | Total Expenditures |           | 892,214           |
| <b>Total Expenditures</b>          |                          |                    | <b>\$</b> | <b>77,185,781</b> |

**LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:**

|       |                                       |      |                                                        |    |           |
|-------|---------------------------------------|------|--------------------------------------------------------|----|-----------|
| ED    | Expenditures 15-22, L7, Col K - (G+I) | 1125 | Pre-K Programs                                         | \$ | -         |
| ED    | Expenditures 15-22, L9, Col K - (G+I) | 1225 | Special Education Programs Pre-K                       |    | 751,630   |
| ED    | Expenditures 15-22, L22, Col K        | 1912 | Special Education Programs K-12 - Private Tuition      |    | 1,669,395 |
| ED    | Expenditures 15-22, L102, Col K       | 4000 | Total Payments to Other Govt Units                     |    | 4,675,378 |
| ED    | Expenditures 15-22, L114, Col G       | -    | Capital Outlay                                         |    | 31,483    |
| ED    | Expenditures 15-22, L114, Col I       | -    | Non-Capitalized Equipment                              |    | 774,623   |
| O&M   | Expenditures 15-22, L150, Col G       | -    | Capital Outlay                                         |    | 3,270,646 |
| O&M   | Expenditures 15-22, L150, Col I       | -    | Non-Capitalized Equipment                              |    | 259,183   |
| DS    | Expenditures 15-22, L164, Col K       | 5300 | Debt Service - Payments of Principal on Long-Term Debt |    | 3,052,629 |
| TR    | Expenditures 15-22, L204, Col I       | -    | Non-Capitalized Equipment                              |    | 1,660     |
| MR/SS | Expenditures 15-22, L212, Col K       | 1225 | Special Education Programs - Pre-K                     |    | 33,140    |

**Total Deductions for OEPP Computation (Sum of Lines 18 - 95)** **\$ 14,519,767**

**Total Operating Expenses Regular K-12 (Line 14 minus Line 96)** **62,666,014**

**9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023** **4,415.05**

**Estimated OEPP (Line 97 divided by Line 98)** **\$ 14,193.73**

| <b>PER CAPITA TUITION CHARGE</b>                                                                                      |                                    |      |                                                                                                                                                      |                      |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------|------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>LESS OFFSETTING RECEIPTS/REVENUES:</b>                                                                             |                                    |      |                                                                                                                                                      |                      |
| TR                                                                                                                    | Revenues 9-14, L45, Col F          | 1415 | Regular - Transp Fees from Co-curricular Activities (In State)                                                                                       | \$ 592               |
| ED                                                                                                                    | Revenues 9-14, L75, Col C          | 1600 | Total Food Service                                                                                                                                   | 1,125,969            |
| ED-O&M                                                                                                                | Revenues 9-14, L82, Col C,D        | 1700 | Total District/School Activity Income                                                                                                                | 535,075              |
| ED                                                                                                                    | Revenues 9-14, L84, Col C          | 1811 | Rentals - Regular Textbooks                                                                                                                          | 910,094              |
| ED                                                                                                                    | Revenues 9-14, L92, Col C          | 1890 | Other (Describe & Itemize)                                                                                                                           | 369,580              |
| ED-O&M                                                                                                                | Revenues 9-14, L95, Col C,D        | 1910 | Rentals                                                                                                                                              | 48,434               |
| ED-O&M-DS-TR-MR/SS                                                                                                    | Revenues 9-14, L104, Col C,D,E,F,G | 1991 | Payment from Other Districts                                                                                                                         | 67,668               |
| ED-O&M-TR                                                                                                             | Revenues 9-14, L131, Col C,D,F     | 3100 | Total Special Education                                                                                                                              | 635,550              |
| ED-O&M-MR/SS                                                                                                          | Revenues 9-14, L140, Col C,D,G     | 3200 | Total Career and Technical Education                                                                                                                 | 119,189              |
| ED                                                                                                                    | Revenues 9-14, L145, Col C         | 3360 | State Free Lunch & Breakfast                                                                                                                         | 940                  |
| ED-O&M                                                                                                                | Revenues 9-14, L147, Col C,D       | 3370 | Driver Education                                                                                                                                     | 45,511               |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L154, Col C,D,F,G   | 3500 | Total Transportation                                                                                                                                 | 2,854,391            |
| O&M                                                                                                                   | Revenues 9-14, L170, Col D         | 3925 | School Infrastructure - Maintenance Projects                                                                                                         | 50,000               |
| ED-MR/SS                                                                                                              | Revenues 9-14, L201, Col C,G       | 4200 | Total Food Service                                                                                                                                   | 607,283              |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L211, Col C,D,F,G   | 4300 | Total Title I                                                                                                                                        | 209,057              |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L216, Col C,D,F,G   | -    | Total Title IV                                                                                                                                       | 11,911               |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L220, Col C,D,F,G   | 4620 | Fed - Spec Education - IDEA - Flow Through                                                                                                           | 822,264              |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L221, Col C,D,F,G   | 4625 | Fed - Spec Education - IDEA - Room & Board                                                                                                           | 408,780              |
| ED-O&M-MR/SS                                                                                                          | Revenues 9-14, L228, Col C,D,G     | 4700 | Total CTE - Perkins                                                                                                                                  | 22,397               |
| ED-TR-MR/SS                                                                                                           | Revenues 9-14, L263, Col C,F,G     | 4905 | Title III - Immigrant Education Program (IEP)                                                                                                        | 1,988                |
| ED-TR-MR/SS                                                                                                           | Revenues 9-14, L264, Col C,F,G     | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP)                                                                                             | 36,100 #             |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L268, Col C,D,F,G   | 4932 | Title II - Teacher Quality                                                                                                                           | 33,259               |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L270, Col C,D,F,G   | 4991 | Medicaid Matching Funds - Administrative Outreach                                                                                                    | 81,284               |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L271, Col C,D,F,G   | 4992 | Medicaid Matching Funds - Fee-for-Service Program                                                                                                    | 290,931 #            |
| ED-O&M-TR-MR/SS                                                                                                       | Revenues 9-14, L272, Col C,D,F,G   | 4999 | Other Restricted Revenue from Federal Sources (Describe & Adjusting for FY20, FY21 or FY22 revenue received in FY23 for FY20, FY21 and FY22 expenses | 1,733,529            |
| Federal Stimulus Revenue                                                                                              | CARES CRRSA ARP Schedule           |      |                                                                                                                                                      | (1,278,562)          |
| ED-TR-MR/SS                                                                                                           | Revenues (Part of EBF Payment)     | 3100 | Special Education Contributions from EBF Funds                                                                                                       | 1,214,445            |
| ED-MR/SS                                                                                                              | Revenues (Part of EBF Payment)     | 3300 | English Learning (Bilingual) Contributions from EBF Funds                                                                                            | 128,589              |
| <b>Total Deductions for PCTC Computation Line 104 through Line 193</b>                                                |                                    |      |                                                                                                                                                      | <b>\$ 11,086,248</b> |
| <b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>                                         |                                    |      |                                                                                                                                                      | <b>51,579,766</b>    |
| <b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>                                                    |                                    |      |                                                                                                                                                      | <b>4,029,861</b>     |
| <b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>                                                  |                                    |      |                                                                                                                                                      | <b>55,609,627</b>    |
| <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b> |                                    |      |                                                                                                                                                      | <b>4,415.05</b>      |
| <b>Total Estimated PCTC (Line 198 divided by Line 199)</b>                                                            |                                    |      |                                                                                                                                                      | <b>\$ 12,595.47</b>  |

Unaudited

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
ANNUAL DEBT SERVICE REQUIREMENTS  
FOR GENERAL LONG-TERM DEBT  
FOR THE YEAR ENDED JUNE 30, 2023

School Bonds Dated: 6/1/06

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>    | <u>INTEREST</u>     | <u>TOTAL</u>        |
|----------------------------|---------------------|---------------------|---------------------|
| 2024                       | \$ 1,552,560        | \$ 5,252,440        | \$ 6,805,000        |
|                            | <u>\$ 1,552,560</u> | <u>\$ 5,252,440</u> | <u>\$ 6,805,000</u> |

School Bonds Dated: 2/5/13

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>    | <u>INTEREST</u>     | <u>TOTAL</u>         |
|----------------------------|---------------------|---------------------|----------------------|
| 2025                       | \$ 4,837,093        | \$ 2,137,907        | \$ 6,975,000         |
| 2026                       | 4,978,688           | 2,501,312           | 7,480,000            |
|                            | <u>\$ 9,815,781</u> | <u>\$ 4,639,219</u> | <u>\$ 14,455,000</u> |

Debt Certificates Dated: 7/13/16

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>    | <u>INTEREST</u>   | <u>TOTAL</u>        |
|----------------------------|---------------------|-------------------|---------------------|
| 2024                       | \$ 410,000          | \$ 109,800        | \$ 519,800          |
| 2025                       | 425,000             | 97,500            | 522,500             |
| 2026                       | 435,000             | 84,750            | 519,750             |
| 2027                       | 450,000             | 71,700            | 521,700             |
| 2028                       | 465,000             | 58,200            | 523,200             |
| 2029                       | 480,000             | 44,250            | 524,250             |
| 2030                       | 490,000             | 29,850            | 519,850             |
| 2031                       | 505,000             | 15,150            | 520,150             |
|                            | <u>\$ 3,660,000</u> | <u>\$ 511,200</u> | <u>\$ 4,171,200</u> |

School Bonds Dated: 7/13/16

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>    | <u>INTEREST</u>   | <u>TOTAL</u>        |
|----------------------------|---------------------|-------------------|---------------------|
| 2024                       | \$ 215,000          | \$ 40,950         | \$ 255,950          |
| 2025                       | 225,000             | 34,500            | 259,500             |
| 2026                       | 230,000             | 27,750            | 257,750             |
| 2027                       | 235,000             | 20,850            | 255,850             |
| 2028                       | 245,000             | 13,800            | 258,800             |
| 2029                       | 215,000             | 6,450             | 221,450             |
|                            | <u>\$ 1,365,000</u> | <u>\$ 144,300</u> | <u>\$ 1,509,300</u> |

See Accompanying Independent Auditor's Report

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
ANNUAL DEBT SERVICE REQUIREMENTS  
FOR GENERAL LONG-TERM DEBT  
FOR THE YEAR ENDED JUNE 30, 2023

School Bonds Dated: 3/28/17

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>     | <u>INTEREST</u>     | <u>TOTAL</u>         |
|----------------------------|----------------------|---------------------|----------------------|
| 2024                       | \$ 910,000           | \$ 774,450          | \$ 1,684,450         |
| 2025                       | 955,000              | 728,950             | 1,683,950            |
| 2026                       | 1,000,000            | 681,200             | 1,681,200            |
| 2027                       | 1,055,000            | 631,200             | 1,686,200            |
| 2028                       | 1,105,000            | 578,450             | 1,683,450            |
| 2029                       | 1,140,000            | 545,300             | 1,685,300            |
| 2030                       | 1,185,000            | 499,700             | 1,684,700            |
| 2031                       | 1,230,000            | 452,300             | 1,682,300            |
| 2032                       | 1,295,000            | 390,800             | 1,685,800            |
| 2033                       | 1,360,000            | 326,050             | 1,686,050            |
| 2034                       | 1,425,000            | 258,050             | 1,683,050            |
| 2035                       | 1,495,000            | 186,800             | 1,681,800            |
| 2036                       | 1,555,000            | 127,000             | 1,682,000            |
| 2037                       | 1,620,000            | 64,800              | 1,684,800            |
|                            | <u>\$ 17,330,000</u> | <u>\$ 6,245,050</u> | <u>\$ 23,575,050</u> |

Total of Bonded Debt

| <u>YEAR ENDING JUNE 30</u> | <u>PRINCIPAL</u>     | <u>INTEREST</u>      | <u>TOTAL</u>         |
|----------------------------|----------------------|----------------------|----------------------|
| 2024                       | \$ 3,087,560         | \$ 6,177,640         | \$ 9,265,200         |
| 2025                       | 6,442,093            | 2,998,857            | 9,440,950            |
| 2026                       | 6,643,688            | 3,295,012            | 9,938,700            |
| 2027                       | 1,740,000            | 723,750              | 2,463,750            |
| 2028                       | 1,815,000            | 650,450              | 2,465,450            |
| 2029                       | 1,835,000            | 596,000              | 2,431,000            |
| 2030                       | 1,675,000            | 529,550              | 2,204,550            |
| 2031                       | 1,735,000            | 467,450              | 2,202,450            |
| 2032                       | 1,295,000            | 390,800              | 1,685,800            |
| 2033                       | 1,360,000            | 326,050              | 1,686,050            |
| 2034                       | 1,425,000            | 258,050              | 1,683,050            |
| 2035                       | 1,495,000            | 186,800              | 1,681,800            |
| 2036                       | 1,555,000            | 127,000              | 1,682,000            |
| 2037                       | 1,620,000            | 64,800               | 1,684,800            |
|                            | <u>\$ 33,723,341</u> | <u>\$ 16,792,209</u> | <u>\$ 50,515,550</u> |

See Accompanying Independent Auditor's Report

## ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Board of Education  
Central Community Unit School District No. 301  
Burlington, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited

Central Community Unit School District No. 301's

compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Central Community Unit School District No. 301's major federal programs for the year ended June 30, 2023. Central Community Unit School District No. 301's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Central Community Unit School District No. 301 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on

compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on

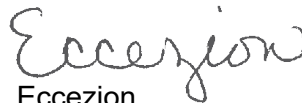
a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The 2022 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by us in our report dated November 16, 2022, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2022 financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Eccezion  
Consulting • CPAs • Technology

McHenry, Illinois  
January 19, 2024

## CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301

31-045-3010-26

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation | AL<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Year<br>7/1/21-6/30/22<br>(E) | Expenditure/Disbursements <sup>4</sup>                     |                               | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br>(I) |
|-------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|---------------|
|                                                                                                       |                                  |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) |                               | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) |                                                            |                                |                                       |               |
| CHILD NUTRITION CLUSTER                                                                               |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| U.S Department of Agriculture passed through Illinois<br>State Board of Educations                    |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| National School Lunch Program +                                                                       | 10.555                           | 22-4210-00                                                                | 1,368,408                     | 80,582                        | 1,368,408                     |                                                            | 80,582                        |                                                            |                                | 1,448,990                             | N/A           |
| National School Lunch Program +                                                                       | 10.555                           | 23-4210-00                                                                |                               | 370,568                       |                               |                                                            | 370,568                       |                                                            |                                | 370,568                               | N/A           |
| Food Donation Program                                                                                 | 10.555                           | 23-4299-00                                                                |                               | 40,062                        |                               |                                                            | 40,062                        |                                                            |                                | 40,062                                | N/A           |
| COVID-19 ARP National School Lunch Program +                                                          | 10.555                           | 22-4210-BT                                                                |                               | 628                           |                               |                                                            | 628                           |                                                            |                                | 628                                   | N/A           |
| COVID-19 ARP Nutrition Supply Chain Assistance +                                                      | 10.555                           | 23-4210-SC                                                                |                               | 155,506                       |                               |                                                            | 155,506                       |                                                            |                                | 155,506                               | N/A           |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| U.S Department of Defense passed through Illinois State<br>Board of Education                         |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| Food Donation Program                                                                                 | 10.555                           | 23-4299-00                                                                |                               | 45,936                        |                               |                                                            | 45,936                        |                                                            |                                | 45,936                                | N/A           |
| Subtotal CFDA 10.555                                                                                  |                                  |                                                                           | 1,368,408                     | 693,282                       | 1,368,408                     |                                                            | 693,282                       |                                                            |                                | 2,061,690                             |               |
| Total Child Nutrition Cluster                                                                         |                                  |                                                                           | 1,368,408                     | 693,282                       | 1,368,408                     |                                                            | 693,282                       |                                                            |                                | 2,061,690                             |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| Total CFDA "10"                                                                                       |                                  |                                                                           | 1,368,408                     | 693,282                       | 1,368,408                     |                                                            | 693,282                       |                                                            |                                | 2,061,690                             |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| US Department of Education passed through Illinois<br>State Board of Education                        |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| Title I - Low income *                                                                                | 84.010                           | 22-4300-00                                                                | 336,681                       | 23,482                        | 351,915                       |                                                            | 8,248                         |                                                            |                                | 360,163                               | 366,374       |
| Title I - Low income *                                                                                | 84.010                           | 23-4300-00                                                                |                               | 185,575                       |                               |                                                            | 203,593                       |                                                            |                                | 203,593                               | 234,068       |
| Subtotal CFDA 84.010                                                                                  |                                  |                                                                           | 336,681                       | 209,057                       | 351,915                       |                                                            | 211,841                       |                                                            |                                | 563,756                               |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |
| Title IVA - Student Support & Academic Enrich *                                                       | 84.424                           | 22-4400-00                                                                |                               | 10,677                        |                               |                                                            | 10,677                        |                                                            |                                | 10,677                                | 12,731        |
| Title IVA - Student Support & Academic Enrich *                                                       | 84.424                           | 23-4400-00                                                                |                               | 1,234                         |                               |                                                            | 14,869                        |                                                            |                                | 14,869                                | 14,869        |
| Subtotal CFDA 84.424                                                                                  |                                  |                                                                           |                               | 11,911                        |                               |                                                            | 25,546                        |                                                            |                                | 25,546                                |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                | 0                                     |               |

**CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301**

**31-045-3010-26**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year Ending June 30, 2023**

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation | AL<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Year<br>7/1/21-6/30/22<br>(E) | Expenditure/Disbursements <sup>4</sup>                     |                               | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br>(I) |
|-------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------|-------------------------------|------------------------------------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|---------------|
|                                                                                                       |                                  |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) |                               | Year<br>7/1/21-6/30/22<br>Pass through to<br>Subrecipients | Year<br>7/1/22-6/30/23<br>(F) |                                                            |                                                            |                                |                                       |               |
| Special Education Cluster                                                                             |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| Special Education - Preschool (M)                                                                     | 84.173                           | 22-4600-00                                                                | 5,042                         | 23                            | 5,065                         |                                                            | 0                             |                                                            |                                                            |                                | 5,065                                 | 6,374         |
| Special Education - Preschool (M)                                                                     | 84.173                           | 23-4600-00                                                                |                               | 2,039                         |                               |                                                            | 2,039                         |                                                            |                                                            |                                | 2,039                                 | 10,455        |
| COVID-19 ARP - Preschool IDEA Consolidated (M)                                                        | 84.173X                          | 22-4998-PS                                                                |                               | 17,663                        |                               |                                                            | 17,663                        |                                                            |                                                            |                                | 17,663                                | 19,466        |
| Subtotal CFDA 84.173                                                                                  |                                  |                                                                           | 5,042                         | 19,725                        | 5,065                         |                                                            | 19,702                        |                                                            |                                                            |                                | 24,767                                |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| Special Education - Grants to States (M)                                                              | 84.027                           | 22-4620-00                                                                | 702,373                       | 18,423                        | 720,796                       |                                                            | 0                             |                                                            |                                                            |                                | 720,796                               | 742,468       |
| Special Education - Grants to States (M)                                                              | 84.027                           | 23-4620-00                                                                |                               | 803,841                       |                               |                                                            | 922,931                       |                                                            |                                                            |                                | 922,931                               | 989,157       |
| Special Education - IDEA - Room & Board * (M)                                                         | 84.027                           | 22-4625-00                                                                | 116,448                       | 139,014                       | 140,540                       |                                                            | 114,922                       |                                                            |                                                            |                                | 255,462                               | N/A           |
| Special Education - IDEA - Room & Board * (M)                                                         | 84.027                           | 23-4625-00                                                                |                               | 269,766                       |                               |                                                            | 301,897                       |                                                            |                                                            |                                | 301,897                               | N/A           |
| COVID-19 ARP IDEA (M)                                                                                 | 84.027X                          | 22-4998-ID                                                                | 0                             | 196,422                       | 7,248                         |                                                            | 189,313                       |                                                            |                                                            |                                | 196,561                               | 196,561       |
| Subtotal CFDA 84.027                                                                                  |                                  |                                                                           | 818,821                       | 1,427,466                     | 868,584                       |                                                            | 1,529,063                     |                                                            |                                                            |                                | 2,397,647                             |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| Total Special Education Cluster                                                                       |                                  | 0                                                                         | 823,863                       | 1,447,191                     | 873,649                       |                                                            | 1,548,765                     |                                                            |                                                            |                                | 2,422,414                             | 0             |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| Title III - Immigrant Education Program (IEP) *                                                       | 84.365A                          | 22-4905-00                                                                | 0                             | 1,988                         | 1,988                         |                                                            | 0                             |                                                            |                                                            |                                | 1,988                                 | 7,000         |
| Title III - Immigrant Education Program (IEP) *                                                       | 84.365A                          | 23-4905-00                                                                |                               | 0                             |                               |                                                            | 566                           |                                                            |                                                            |                                | 566                                   | 12,612        |
| Title III - LIPLEP *                                                                                  | 84.365                           | 22-4909-00                                                                | 31,647                        | 859                           | 32,506                        |                                                            | 0                             |                                                            |                                                            |                                | 32,506                                | 34,647        |
| Title III - LIPLEP *                                                                                  | 84.365                           | 23-4909-00                                                                |                               | 35,241                        |                               |                                                            | 38,601                        |                                                            |                                                            |                                | 38,601                                | 42,941        |
| Subtotal CFDA 84.365                                                                                  |                                  |                                                                           | 31,647                        | 38,088                        | 34,494                        |                                                            | 39,167                        |                                                            |                                                            |                                | 73,661                                |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| Title II - Teacher Quality *                                                                          | 84.367                           | 22-4932-00                                                                | 15,945                        | 10,000                        | 25,945                        |                                                            | 0                             |                                                            |                                                            |                                | 25,945                                | 36,276        |
| Title II - Teacher Quality *                                                                          | 84.367                           | 23-4932-00                                                                |                               | 23,259                        |                               |                                                            | 24,581                        |                                                            |                                                            |                                | 24,581                                | 60,871        |
| Subtotal CFDA 84.367                                                                                  |                                  |                                                                           | 15,945                        | 33,259                        | 25,945                        |                                                            | 24,581                        |                                                            |                                                            |                                | 50,526                                |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |
| COVID-19 Elementary & Secondary Emergency Relief Fund                                                 | 84.425D                          | 22-4998-E2                                                                | 929,710                       | 112,759                       | 1,042,469                     |                                                            | 0                             |                                                            |                                                            |                                | 1,042,469                             | 1,042,469     |
| COVID-19 Elementary & Secondary Emergency Relief Fund                                                 | 84.425U                          | 22-4998-E3                                                                | 1,031,420                     | 1,406,685                     | 2,316,951                     |                                                            | 248,130                       |                                                            |                                                            |                                | 2,565,081                             | 2,589,881     |
| Subtotal CFDA 84.425                                                                                  |                                  |                                                                           | 1,961,130                     | 1,519,444                     | 3,359,420                     |                                                            | 248,130                       |                                                            |                                                            |                                | 3,607,550                             |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                                            |                               |                                                            |                                                            |                                | 0                                     |               |

**CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301**

**31-045-3010-26**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year Ending June 30, 2023**

| Federal Grantor/Pass-Through Grantor<br><br>Program or Cluster Title and<br>Major Program Designation | AL<br>Number <sup>2</sup><br>(A) | ISBE Project #<br><br>(1st 8 digits)<br>or Contract # <sup>3</sup><br>(B) | Receipts/Revenues             |                               | Year<br>7/1/21-6/30/22<br>(E) | Expenditure/Disbursements <sup>4</sup> |                               | Year<br>7/1/22-6/30/23<br>(F) | Year<br>7/1/22-6/30/23<br>Pass through to<br>Subrecipients | Obligations/<br>Encumb.<br>(G) | Final<br>Status<br>(E)+(F)+(G)<br>(H) | Budget<br>(I) |
|-------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|----------------------------------------|-------------------------------|-------------------------------|------------------------------------------------------------|--------------------------------|---------------------------------------|---------------|
|                                                                                                       |                                  |                                                                           | Year<br>7/1/21-6/30/22<br>(C) | Year<br>7/1/22-6/30/23<br>(D) |                               | Year<br>7/1/21-6/30/22<br>(E)          | Year<br>7/1/22-6/30/23<br>(F) |                               |                                                            |                                |                                       |               |
| U.S. Department of Education Passed Through Northern Kane Regional Vocational System:                 |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                | 0                                     |               |
| Carl Perkins II Grant                                                                                 | 84.048                           | 22-4745-00                                                                | 13,490                        | 6,995                         | 15,131                        |                                        | 5,353                         |                               |                                                            |                                | 20,484                                | 19,360        |
| Carl Perkins II Grant                                                                                 | 84.048                           | 23-4745-00                                                                |                               | 15,402                        |                               |                                        | 25,390                        |                               |                                                            |                                | 25,390                                | 34,090        |
| Subtotal CFDA 84.048                                                                                  |                                  |                                                                           | 13,490                        | 22,397                        | 15,131                        |                                        | 30,743                        |                               |                                                            |                                | 45,874                                |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                | 0                                     |               |
| Total CFDA "84"                                                                                       |                                  |                                                                           | 3,182,756                     | 3,281,347                     | 4,660,554                     |                                        | 2,128,773                     |                               |                                                            |                                | 6,789,327                             |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| MEDICAID CLUSTER                                                                                      |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| U.S. Department of Health & Human Services                                                            |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| Passed Through Illinois Department of Healthcare and Family Services                                  |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| Medicaid Matching Funds - Admin Outreach                                                              | 93.778                           | 22-4991-00                                                                | 36,738                        | 32,839                        | 69,577                        |                                        | 0                             |                               |                                                            |                                | 69,577                                | N/A           |
| Medicaid Matching Funds - Admin Outreach                                                              | 93.778                           | 23-4991-00                                                                |                               | 51,832                        |                               |                                        | 66,903                        |                               |                                                            |                                | 66,903                                | N/A           |
| Subtotal CFDA 93.778                                                                                  |                                  |                                                                           | 36,738                        | 84,671                        | 69,577                        |                                        | 66,903                        |                               |                                                            |                                | 136,480                               |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| Total Medicaid Cluster                                                                                |                                  |                                                                           | 36,738                        | 84,671                        | 69,577                        |                                        | 66,903                        |                               |                                                            |                                | 136,480                               |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| Total CFDA "93"                                                                                       |                                  |                                                                           | 36,738                        | 84,671                        | 69,577                        |                                        | 66,903                        |                               |                                                            |                                | 136,480                               |               |
|                                                                                                       |                                  |                                                                           |                               |                               |                               |                                        |                               |                               |                                                            |                                |                                       |               |
| Total Federal Assistance                                                                              |                                  |                                                                           | 4,587,902                     | 4,059,300                     | 6,098,539                     |                                        | 2,888,958                     |                               |                                                            |                                | 8,987,497                             |               |

\* Project year end 8/31

+ Project year end 9/30

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

**The accompanying notes are an integral part of this schedule.**

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2023

**NOTE 1 - BASIS OF PRESENTATION**

The Schedule of Expenditures of Federal Awards includes the federal award activity of Central Community Unit School District No. 301 under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, and used in the preparation of, the basic financial statements.

**NOTE 2 - SUMMARY OF ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - INDIRECT COST RATE**

The District has elected not to use the 10% de minimis indirect rate as allowed under the Uniform Guidance.

**NOTE 4 - SUBRECIPIENTS**

The District did not provide federal awards to subrecipients during the year ended June 30, 2023.

**NOTE 5 - FEDERAL LOANS**

There were no federal loans or loan guarantees outstanding at year end.

**NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

The District was not a recipient of federally donated PPE during the fiscal year.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023

- 1) Summary of auditor's results:
  - a) The auditor's report expresses an adverse opinion on whether the financial statements of Central Community Unit School District No. 301 were prepared in accordance with GAAP.
  - b) No significant deficiencies in internal control were disclosed by the audit of the financial statements. No material weaknesses are reported.
  - c) No instances of noncompliance material to the financial statements of Central Community Unit School District No. 301, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
  - d) No significant deficiencies in internal control over major federal award programs were reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.
  - e) The auditor's report on compliance for the major federal award programs for Central Community Unit School District No. 301 expresses an unmodified opinion on all major federal programs.
  - f) There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a).
  - g) The programs tested as major programs were the Special Education – IDEA – Room & Board (CFDA #84.027) and Special Education – Grants to States (CFDA #84.027).
  - h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
  - i) Central Community Unit School District No. 301 was determined to not be a low-risk auditee.
- 2) There were no findings related to the financial statements which are required to be reported.
- 3) There were no findings and questioned costs related to federal awards which are required to be reported.

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301  
31-045-3010-26  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:<sup>11</sup>      **2023 N/A**      2. THIS FINDING IS:      ☐ New      ☐ Repeat from Prior Year?  
Year originally reported? \_\_\_\_\_

3. Criteria or specific requirement

4. Condition

5. Context<sup>12</sup>

6. Effect

7. Cause

8. Recommendation

9. Management's response<sup>13</sup>

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

<sup>12</sup> Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

**CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301**  
**31-045-3010-26**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2023**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

1. FINDING NUMBER:<sup>14</sup>      **2023 - N/A**      2. THIS FINDING IS:      ☐ New      ☐ Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_

4. Project No.: \_\_\_\_\_ 5. AL No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation) \_\_\_\_\_

9. Condition<sup>15</sup> \_\_\_\_\_

10. Questioned Costs<sup>16</sup> \_\_\_\_\_

11. Context<sup>17</sup> \_\_\_\_\_

12. Effect \_\_\_\_\_

13. Cause \_\_\_\_\_

14. Recommendation \_\_\_\_\_

15. Management's response<sup>18</sup> \_\_\_\_\_

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4).

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

**CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301**  
**31-045-3010-26**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2023**

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

| <u>Finding Number</u> | <u>Condition</u> | <u>Current Status</u> <sup>20</sup> |
|-----------------------|------------------|-------------------------------------|
| NONE                  |                  |                                     |

---

When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

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

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

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

☒ School District  
☐ Joint Agreement

|                                                                                                                                                                                                                                            |                                    |                                                                                                                                                                                                                                                                                            |             |                                                                                                   |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------|-------------|
| <b><u>School District/Joint Agreement Information</u></b><br><i>(See instructions on inside of this page.)</i>                                                                                                                             |                                    | <b><u>Accounting Basis:</u></b><br><input checked="" type="checkbox"/> CASH<br><input type="checkbox"/> ACCRUAL                                                                                                                                                                            |             | <b><u>Certified Public Accountant Information</u></b>                                             |             |
| School District/Joint Agreement Number:<br><b>31045301026</b>                                                                                                                                                                              |                                    |                                                                                                                                                                                                                                                                                            |             | Name of Auditing Firm:<br><b>ECCEZION</b>                                                         |             |
| County Name:<br><b>KANE</b>                                                                                                                                                                                                                |                                    |                                                                                                                                                                                                                                                                                            |             | Name of Audit Manager:<br><b>CHERYDEN JUERGENSEN</b>                                              |             |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate):<br><b>Central CUSD 301</b>                                                                                                          |                                    | <a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>                                                                                                                                                                                                      |             | Address:<br><b>5400 WEST ELM STREET, SUITE 203</b>                                                |             |
| Address:<br><b>275 SOUTH STREET</b>                                                                                                                                                                                                        |                                    | <b><u>Filing Status:</u></b><br><a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a><br><a href="#">Annual Financial Report (AFR) Instructions</a><br><br><div style="color: red; text-align: center;">0</div> |             | City: <b>MCHENRY</b> State: <b>IL</b> Zip Code: <b>60050</b>                                      |             |
| City:<br><b>BURLINGTON</b>                                                                                                                                                                                                                 |                                    |                                                                                                                                                                                                                                                                                            |             | Phone Number: <b>815-344-1300</b> Fax Number: <b>815-344-1320</b>                                 |             |
| Email Address:<br><a href="mailto:DAINA.PFLUG@CENTRAL301.NET">DAINA.PFLUG@CENTRAL301.NET</a>                                                                                                                                               |                                    |                                                                                                                                                                                                                                                                                            |             | <a href="#">IL License Number (9 digit):</a> <b>065-026816</b> Expiration Date: <b>12/31/2024</b> |             |
| Zip Code:                                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                                                                            |             | Email Address:<br><a href="mailto:CPAS@ECCEZION.COM">CPAS@ECCEZION.COM</a>                        |             |
| <b><u>Annual Financial Report</u></b><br>Type of Auditor's Report Issued:<br><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified<br><input checked="" type="checkbox"/> Adverse<br><input type="checkbox"/> Disclaimer |                                    | <b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>                                                                                                                                                                                                                 |             | ISBE Use Only                                                                                     |             |
|                                                                                                                                                                                                                                            |                                    | <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>                                                                                                                                                                                                                                |             |                                                                                                   |             |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator                                                                                                                                                                 |                                    | <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only)<br>Name of Township: _____                                                                                                                                                                                      |             | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC                             |             |
| District Superintendent/Administrator Name (Type or Print):<br><b>Dr. Esther Mongan</b>                                                                                                                                                    |                                    | Township Treasurer Name (type or print)                                                                                                                                                                                                                                                    |             | Regional Superintendent/Cook ISC Name (Type or Print):                                            |             |
| Email Address:<br><a href="mailto:esther.mongan@central301.net">esther.mongan@central301.net</a>                                                                                                                                           |                                    | Email Address:                                                                                                                                                                                                                                                                             |             | Email Address:                                                                                    |             |
| Telephone:<br><b>847-464-6005</b>                                                                                                                                                                                                          | Fax Number:<br><b>847-464-6021</b> | Telephone:                                                                                                                                                                                                                                                                                 | Fax Number: | Telephone:                                                                                        | Fax Number: |
| Signature & Date:<br><b>Dr. Esther Mongan 1/23/2024</b>                                                                                                                                                                                    |                                    | 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)**

31-045-3010-26\_AFR22 Central CUSD 301

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).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

**AUDITOR'S QUESTIONNAIRE**

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

**PART A - FINDINGS**

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

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

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

**PART C - OTHER ISSUES**

- ☐ 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- ☒ 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 10/1/1991 (Ex: 00/00/0000)

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                            |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <input checked="" type="checkbox"/> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                            |
| <input checked="" type="checkbox"/> | <p>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.</p> | <p><a href="#">Sec. 10-20.9a(c)</a> \$ <b>5,333.00</b></p> |

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

ECCEZION

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.

PDF in Opinion Page with signature

Signature

1/23/2024

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 | N |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------|---|-------------------------------------|---|----------------|---|----------------------|---|----------|---|---|---|
| 1  | <b>FINANCIAL PROFILE INFORMATION</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): |   |                |   | 919,746,198          |   |          |   |   |   |
| 8  |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 9  | Educational                                                                                                                                                              |   | Operations & Maintenance   |   | Transportation                      |   | Combined Total |   | Working Cash         |   |          |   |   |   |
| 10 | Rate(s):                                                                                                                                                                 |   | 0.003497                   |   | + 0.006908                          |   | + 0.003022     |   | = 0.013430           |   | 0.000100 |   |   |   |
| 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 | 67,554,533                                                                                                                                                               |   | 65,730,200                 |   | 1,824,333                           |   | 45,654,986     |   |                      |   |          |   |   |   |
| 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 type="checkbox"/> a. 6.9% for elementary and high school districts,                                                                                               |   | 126,924,975                |   |                                     |   |                |   |                      |   |          |   |   |   |
| 33 | <input checked="" type="checkbox"/> b. 13.8% for unit districts.                                                                                                         |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 34 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 35 | Long-Term Debt Outstanding:                                                                                                                                              |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 36 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 37 | c. Long-Term Debt (Principal only)                                                                                                                                       |   | Acct                       |   |                                     |   |                |   |                      |   |          |   |   |   |
| 38 | Outstanding:.....                                                                                                                                                        |   | 511                        |   | 34,069,731                          |   |                |   |                      |   |          |   |   |   |
| 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 | <b>Comments:</b>                                                                                                                                                         |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 55 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 56 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 57 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 58 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 59 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 60 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 61 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 62 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 63 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 64 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 65 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |
| 66 |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |

|    | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 70 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 72 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 73 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|    | A | B | C | D | E | F | G | H | I | K | L | M | N | O | P | Q | R |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 13 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 14 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 15 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 16 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 18 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 19 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 21 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 22 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 23 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 25 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 26 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 27 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 28 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 29 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 42 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Central CUSD 301

District Code: 31045301026

County Name: KANE

## 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)

Funds 10, 20, 40, 70 + (50 &amp; 80 if negative)

Total

45,654,986.00

Ratio

0.676

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; I8)

Funds 10, 20, 40, &amp; 70,

67,554,533.00

Weight

0.35

Value

1.40

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

0.00

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

## 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 &amp; 40

Total

65,730,200.00

Ratio

0.973

Score

4

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)

Funds 10, 20, 40 &amp; 70,

67,554,533.00

Adjustment

0

Weight

0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

0.00

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

0

Value

1.40

Possible Adjustment:

## 3. Days Cash on Hand:

Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, I4 &amp; C5, D5, F5 &amp; I5)

Funds 10, 20 40 &amp; 70

Total

45,832,056.00

Days

251.01

Score

4

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)

Funds 10, 20, 40 divided by 360

182,583.89

Weight

0.10

Value

0.40

## 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 &amp; F11)

Funds 10, 20 &amp; 40

Total

0.00

Percent

100.00

Score

4

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

10,499,362.72

Weight

0.10

Value

0.40

## 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

Total

34,069,730.94

Percent

73.15

Score

3

Total Long-Term Debt Allowed (P3, Cell H32)

126,924,975.32

Weight

0.10

Value

0.30

Total Profile Score:

3.90 \*

Estimated 2024 Financial Profile Designation:

RECOGNITION

\*

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

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

|    | A                                                                                     | B       | C           | D                        | E             | F              | G                                    | H                | I            | J       | K                        |
|----|---------------------------------------------------------------------------------------|---------|-------------|--------------------------|---------------|----------------|--------------------------------------|------------------|--------------|---------|--------------------------|
| 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>                                          |         | 27,101,697  | 8,909,060                | 5,313,051     | 7,052,289      | 2,798,084                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 5  | Investments                                                                           | 120     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 6  | Taxes Receivable                                                                      | 130     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 7  | Interfund Receivables                                                                 | 140     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 8  | Intergovernmental Accounts Receivable                                                 | 150     | 10,952      | 0                        | 0             | 0              | 131                                  | 0                | 0            | 0       | 0                        |
| 9  | Other Receivables                                                                     | 160     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 10 | Inventory                                                                             | 170     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 11 | Prepaid Items                                                                         | 180     | 0           | 0                        | 0             | 0              | 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>                                                           |         | 27,112,649  | 8,909,060                | 5,313,051     | 7,052,289      | 2,798,215                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 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     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 27 | Other Payables                                                                        | 430     | 0           | 11,476                   | 0             | 308            | 0                                    | 0                | 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     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 31 | Payroll Deductions & Withholdings                                                     | 480     | 168,738     | 6,362                    | 0             | 1,138          | 0                                    | 0                | 0            | 0       | 0                        |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 33 | Due to Activity Fund Organizations                                                    | 493     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0       | 0                        |
| 34 | <b>Total Current Liabilities</b>                                                      |         | 168,738     | 17,838                   | 0             | 1,446          | 0                                    | 0                | 0            | 0       | 0                        |
| 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     | 60,034      |                          | 2,537,677     |                | 1,153,181                            |                  |              |         |                          |
| 39 | Unreserved Fund Balance                                                               | 730     | 26,883,877  | 8,891,222                | 2,775,374     | 7,050,843      | 1,645,034                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 40 | Investment in General Fixed Assets                                                    |         |             |                          |               |                |                                      |                  |              |         |                          |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |         | 27,112,649  | 8,909,060                | 5,313,051     | 7,052,289      | 2,798,215                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 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     | 303,045     |                          |               |                |                                      |                  |              |         |                          |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         | 303,045     |                          |               |                |                                      |                  |              |         |                          |
| 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     | 303,045     |                          |               |                |                                      |                  |              |         |                          |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         | 303,045     |                          |               |                |                                      |                  |              |         |                          |
| 51 |                                                                                       |         |             |                          |               |                |                                      |                  |              |         |                          |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |             |                          |               |                |                                      |                  |              |         |                          |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 27,415,694  | 8,909,060                | 5,313,051     | 7,052,289      | 2,798,215                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 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>                 |         | 168,738     | 17,838                   | 0             | 1,446          | 0                                    | 0                | 0            | 0       | 0                        |
| 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     | 363,079     | 0                        | 2,537,677     | 0              | 1,153,181                            | 0                | 0            | 0       | 0                        |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 26,883,877  | 8,891,222                | 2,775,374     | 7,050,843      | 1,645,034                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |             |                          |               |                |                                      |                  |              |         |                          |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 27,415,694  | 8,909,060                | 5,313,051     | 7,052,289      | 2,798,215                            | 4,621,156        | 2,769,010    | 535,710 | 0                        |

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                                                                                |         |             | Account Groups       |                        |
| 2  | (Enter Whole Dollars)                                                                 | Acct. # | Agency Fund | General Fixed Assets | General Long-Term Debt |
| 3  | <b>CURRENT ASSETS (100)</b>                                                           |         |             |                      |                        |
| 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 | <b>Total Current Assets</b>                                                           |         | 0           |                      |                        |
| 14 | <b>CAPITAL ASSETS (200)</b>                                                           |         |             |                      |                        |
| 15 | Works of Art & Historical Treasures                                                   | 210     |             | 0                    |                        |
| 16 | Land                                                                                  | 220     |             | 6,004,268            |                        |
| 17 | Building & Building Improvements                                                      | 230     |             | 142,868,088          |                        |
| 18 | Site Improvements & Infrastructure                                                    | 240     |             | 5,880,059            |                        |
| 19 | Capitalized Equipment                                                                 | 250     |             | 9,802,905            |                        |
| 20 | Construction in Progress                                                              | 260     |             | 1,972,122            |                        |
| 21 | Amount Available in Debt Service Funds                                                | 340     |             |                      | 5,313,051              |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |             |                      | 28,756,680             |
| 23 | <b>Total Capital Assets</b>                                                           |         |             | 166,527,442          | 34,069,731             |
| 24 | <b>CURRENT LIABILITIES (400)</b>                                                      |         |             |                      |                        |
| 25 | Interfund Payables                                                                    | 410     |             |                      |                        |
| 26 | Intergovernmental Accounts Payable                                                    | 420     |             |                      |                        |
| 27 | Other Payables                                                                        | 430     |             |                      |                        |
| 28 | Contracts Payable                                                                     | 440     |             |                      |                        |
| 29 | Loans Payable                                                                         | 460     |             |                      |                        |
| 30 | Salaries & Benefits Payable                                                           | 470     |             |                      |                        |
| 31 | Payroll Deductions & Withholdings                                                     | 480     |             |                      |                        |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490     |             |                      |                        |
| 33 | Due to Activity Fund Organizations                                                    | 493     |             |                      |                        |
| 34 | <b>Total Current Liabilities</b>                                                      |         | 0           |                      |                        |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |         |             |                      |                        |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |             |                      | 34,069,731             |
| 37 | <b>Total Long-Term Liabilities</b>                                                    |         |             |                      | 34,069,731             |
| 38 | Reserved Fund Balance                                                                 | 714     |             |                      |                        |
| 39 | Unreserved Fund Balance                                                               | 730     |             |                      |                        |
| 40 | Investment in General Fixed Assets                                                    |         |             | 166,527,442          |                        |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |         | 0           | 166,527,442          | 34,069,731             |
| 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     |             |                      |                        |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         |             |                      |                        |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |             |                      |                        |
| 48 | Total Current Liabilities For Student Activity Funds                                  |         |             |                      |                        |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     |             |                      |                        |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         |             |                      |                        |
| 51 |                                                                                       |         |             |                      |                        |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |             |                      |                        |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 0           |                      |                        |
| 54 | <b>Total Capital Assets District with Student Activity Funds</b>                      |         |             | 166,527,442          | 34,069,731             |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |         |             |                      |                        |
| 56 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |         | 0           |                      |                        |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |         |             |                      |                        |
| 58 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |         |             |                      | 34,069,731             |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714     | 0           |                      |                        |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 0           |                      |                        |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |             | 166,527,442          |                        |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 0           | 166,527,442          | 34,069,731             |

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

|    | A                                                                                                        | B      | C           | D                        | E             | F              | G                                     | H                | I            | J       | K                        |
|----|----------------------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|---------|--------------------------|
| 1  |                                                                                                          |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80)    | (90)                     |
| 2  | Description (Enter Whole Dollars)                                                                        | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort    | Fire Prevention & Safety |
| 3  | RECEIPTS/REVENUES                                                                                        |        |             |                          |               |                |                                       |                  |              |         |                          |
| 4  | LOCAL SOURCES                                                                                            | 1000   | 40,213,531  | 6,871,363                | 9,008,614     | 2,908,816      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 5  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 6  | STATE SOURCES                                                                                            | 3000   | 8,570,047   | 1,698,470                | 0             | 2,854,391      | 0                                     | 0                | 0            | 0       | 0                        |
| 7  | FEDERAL SOURCES                                                                                          | 4000   | 3,029,461   | 1,231,384                | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 8  | Total Direct Receipts/Revenues                                                                           |        | 51,813,039  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 9  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                                  | 3998   | 15,595,864  | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 10 | Total Receipts/Revenues                                                                                  |        | 67,408,903  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 11 | DISBURSEMENTS/EXPENDITURES                                                                               |        |             |                          |               |                |                                       |                  |              |         |                          |
| 12 | Instruction                                                                                              | 1000   | 31,035,413  |                          |               |                | 448,448                               |                  |              | 0       |                          |
| 13 | Support Services                                                                                         | 2000   | 16,289,596  | 8,721,260                |               | 5,008,553      | 1,325,614                             | 315,774          |              | 892,214 | 0                        |
| 14 | Community Services                                                                                       | 3000   | 0           | 0                        |               | 0              | 0                                     |                  |              | 0       |                          |
| 15 | Payments to Other Districts & Governmental Units                                                         | 4000   | 4,675,378   | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 16 | Debt Service                                                                                             | 5000   | 0           | 0                        | 8,789,305     | 0              | 0                                     |                  |              | 0       | 0                        |
| 17 | Total Direct Disbursements/Expenditures                                                                  |        | 52,000,387  | 8,721,260                | 8,789,305     | 5,008,553      | 1,774,062                             | 315,774          |              | 892,214 | 0                        |
| 18 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                                         | 4180   | 15,595,864  | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 19 | Total Disbursements/Expenditures                                                                         |        | 67,596,251  | 8,721,260                | 8,789,305     | 5,008,553      | 1,774,062                             | 315,774          |              | 892,214 | 0                        |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>           |        | (187,348)   | 1,079,957                | 219,309       | 754,654        | 260,832                               | 390,867          | 177,070      | (8,670) | 0                        |
| 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   |             |                          | 0             |                |                                       |                  |              |         |                          |
| 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   |             |                          | 0             |                |                                       |                  |              |         |                          |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds                                           | 7700   |             |                          | 0             |                |                                       |                  |              |         |                          |
| 41 | Transfer to Capital Projects Fund                                                                        | 7800   |             |                          |               |                |                                       | 0                |              |         |                          |
| 42 | ISBE Loan Proceeds                                                                                       | 7900   | 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                        | 0             | 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 | <b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>                                                                |        |             |                          |               |                |                                       |                  |              |         |                          |
| 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   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                         | 8420   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                                | 8430   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                        | 8440   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                          | 8510   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                          | 8520   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                 | 8530   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                         | 8540   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds                                                                        | 8610   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds                                                        | 8620   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds                                                               | 8630   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds                                                       | 8640   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds                                                                         | 8710   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds                                                         | 8720   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds                                                                | 8730   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds                                                        | 8740   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 70 | Taxes Transferred to Pay for Capital Projects                                                                          | 8810   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects                                                              | 8820   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 72 | Other Revenues Pledged to Pay for Capital Projects                                                                     | 8830   | 0           | 0                        |               |                |                                       |                  |              |         |                          |
| 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 | <b>Total Other Uses of Funds</b>                                                                                       |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 77 | <b>Total Other Sources/Uses of Funds</b>                                                                               |        | 0           | 0                        | 0             | 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 |        | (187,348)   | 1,079,957                | 219,309       | 754,654        | 260,832                               | 390,867          | 177,070      | (8,670) | 0                        |
| 79 | <b>Fund Balances without Student Activity Funds - July 1, 2022</b>                                                     |        | 27,131,259  | 7,811,265                | 5,093,742     | 6,296,189      | 2,537,383                             | 4,230,289        | 2,591,940    | 544,380 |                          |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)                                            |        |             |                          |               |                |                                       |                  |              |         |                          |
| 81 | <b>Fund Balances without Student Activity Funds - June 30, 2023</b>                                                    |        | 26,943,911  | 8,891,222                | 5,313,051     | 7,050,843      | 2,798,215                             | 4,621,156        | 2,769,010    | 535,710 | 0                        |
| 84 |                                                                                                                        |        |             |                          |               |                |                                       |                  |              |         |                          |
| 85 | <b>Student Activity Fund Balance - July 1, 2022</b>                                                                    |        | 285,624     |                          |               |                |                                       |                  |              |         |                          |
| 86 | <b>RECEIPTS/REVENUES -Student Activity Funds</b>                                                                       |        |             |                          |               |                |                                       |                  |              |         |                          |
| 87 | <b>Total Student Activity Direct Receipts/Revenues</b>                                                                 | 1799   | 543,153     |                          |               |                |                                       |                  |              |         |                          |
| 88 | <b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>                                                             |        |             |                          |               |                |                                       |                  |              |         |                          |
| 89 | <b>Total Student Activity Disbursements/Expenditures</b>                                                               | 1999   | 525,732     |                          |               |                |                                       |                  |              |         |                          |
| 90 | <b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>                  |        | 17,421      |                          |               |                |                                       |                  |              |         |                          |
| 91 | <b>Student Activity Fund Balance - June 30, 2023</b>                                                                   |        | 303,045     |                          |               |                |                                       |                  |              |         |                          |

**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  | RECEIPTS/REVENUES (with Student Activity Funds)                                                |        |             |                          |               |                |                                       |                  |              |         |                          |
| 94  | LOCAL SOURCES                                                                                  | 1000   | 40,756,684  | 6,871,363                | 9,008,614     | 2,908,816      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 95  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                           | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 96  | STATE SOURCES                                                                                  | 3000   | 8,570,047   | 1,698,470                | 0             | 2,854,391      | 0                                     | 0                | 0            | 0       | 0                        |
| 97  | FEDERAL SOURCES                                                                                | 4000   | 3,029,461   | 1,231,384                | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 98  | Total Direct Receipts/Revenues                                                                 |        | 52,356,192  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 99  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                        | 3998   | 15,595,864  | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 100 | Total Receipts/Revenues                                                                        |        | 67,952,056  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)                                       |        |             |                          |               |                |                                       |                  |              |         |                          |
| 102 | Instruction                                                                                    | 1000   | 31,561,145  |                          |               |                | 448,448                               |                  |              | 0       |                          |
| 103 | Support Services                                                                               | 2000   | 16,289,596  | 8,721,260                |               | 5,008,553      | 1,325,614                             | 315,774          |              | 892,214 | 0                        |
| 104 | Community Services                                                                             | 3000   | 0           | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 105 | Payments to Other Districts & Governmental Units                                               | 4000   | 4,675,378   | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 106 | Debt Service                                                                                   | 5000   | 0           | 0                        | 8,789,305     | 0              | 0                                     |                  |              | 0       | 0                        |
| 107 | Total Direct Disbursements/Expenditures                                                        |        | 52,526,119  | 8,721,260                | 8,789,305     | 5,008,553      | 1,774,062                             | 315,774          |              | 892,214 | 0                        |
| 108 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                               | 4180   | 15,595,864  | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 109 | Total Disbursements/Expenditures                                                               |        | 68,121,983  | 8,721,260                | 8,789,305     | 5,008,553      | 1,774,062                             | 315,774          |              | 892,214 | 0                        |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup> |        | (169,927)   | 1,079,957                | 219,309       | 754,654        | 260,832                               | 390,867          | 177,070      | (8,670) | 0                        |
| 111 | OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)                                      |        |             |                          |               |                |                                       |                  |              |         |                          |
| 112 | OTHER SOURCES OF FUNDS (7000)                                                                  |        |             |                          |               |                |                                       |                  |              |         |                          |
| 113 | Total Other Sources of Funds                                                                   |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 114 | OTHER USES OF FUNDS (8000)                                                                     |        |             |                          |               |                |                                       |                  |              |         |                          |
| 115 | Total Other Uses of Funds                                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 116 | Total Other Sources/Uses of Funds                                                              |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2023                        |        | 27,246,956  | 8,891,222                | 5,313,051     | 7,050,843      | 2,798,215                             | 4,621,156        | 2,769,010    | 535,710 | 0                        |

**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>            |             | 30,133,856        | 6,017,495                | 8,396,713        | 2,702,823        | 933,327                               | 0                | 85,973        | 857,196        | 0                        |
| 6  | Leasing Purposes Levy <sup>8</sup>                             | 1130        | 0                 | 0                        |                  |                  |                                       |                  |               |                |                          |
| 7  | Special Education Purposes Levy                                | 1140        | 6,283,337         | 0                        |                  | 0                | 0                                     | 0                |               |                |                          |
| 8  | FICA/Medicare Only Purposes Levies                             | 1150        |                   |                          |                  |                  | 933,327                               |                  |               |                |                          |
| 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>36,417,193</b> | <b>6,017,495</b>         | <b>8,396,713</b> | <b>2,702,823</b> | <b>1,866,654</b>                      | <b>0</b>         | <b>85,973</b> | <b>857,196</b> | <b>0</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        | 0                 | 368,014                  | 0                | 0                | 88,193                                | 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>0</b>          | <b>368,014</b>           | <b>0</b>         | <b>0</b>         | <b>88,193</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        | 0                 |                          |                  |                  |                                       |                  |               |                |                          |
| 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        | 0                 |                          |                  |                  |                                       |                  |               |                |                          |
| 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>0</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        |                   |                          |                  | 592              |                                       |                  |               |                |                          |
| 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>592</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 |
| 64  | <b>EARNINGS ON INVESTMENTS</b>                                                          | <b>1500</b> |                   |                          |                  |                  |                                       |                  |                |                |                          |
| 65  | Interest on Investments                                                                 | 1510        | 712,278           | 315,040                  | 96,101           | 185,936          | 80,047                                | 119,154          | 91,097         | 26,348         | 0                        |
| 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>712,278</b>    | <b>315,040</b>           | <b>96,101</b>    | <b>185,936</b>   | <b>80,047</b>                         | <b>119,154</b>   | <b>91,097</b>  | <b>26,348</b>  | <b>0</b>                 |
| 68  | <b>FOOD SERVICE</b>                                                                     | <b>1600</b> |                   |                          |                  |                  |                                       |                  |                |                |                          |
| 69  | Sales to Pupils - Lunch                                                                 | 1611        | 1,125,969         |                          |                  |                  |                                       |                  |                |                |                          |
| 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        | 0                 |                          |                  |                  |                                       |                  |                |                |                          |
| 74  | Other Food Service (Describe & Itemize)                                                 | 1690        | 0                 |                          |                  |                  |                                       |                  |                |                |                          |
| 75  | <b>Total Food Service</b>                                                               |             | <b>1,125,969</b>  |                          |                  |                  |                                       |                  |                |                |                          |
| 76  | <b>DISTRICT/SCHOOL ACTIVITY INCOME</b>                                                  | <b>1700</b> |                   |                          |                  |                  |                                       |                  |                |                |                          |
| 77  | Admissions - Athletic                                                                   | 1711        | 54,500            | 0                        |                  |                  |                                       |                  |                |                |                          |
| 78  | Admissions - Other (Describe & Itemize)                                                 | 1719        | 0                 | 0                        |                  |                  |                                       |                  |                |                |                          |
| 79  | Fees                                                                                    | 1720        | 447,425           | 33,150                   |                  |                  |                                       |                  |                |                |                          |
| 80  | Book Store Sales                                                                        | 1730        | 0                 | 0                        |                  |                  |                                       |                  |                |                |                          |
| 81  | Other District/School Activity Revenue (Describe & Itemize)                             | 1790        | 0                 | 0                        |                  |                  |                                       |                  |                |                |                          |
| 82  | Student Activity Funds Revenues                                                         | 1799        | 543,153           |                          |                  |                  |                                       |                  |                |                |                          |
| 83  | <b>Total District/School Activity Income (without Student Activity Funds)</b>           |             | <b>501,925</b>    | <b>33,150</b>            |                  |                  |                                       |                  |                |                |                          |
| 84  | <b>Total District/School Activity Income (with Student Activity Funds)</b>              |             | <b>1,045,078</b>  |                          |                  |                  |                                       |                  |                |                |                          |
| 85  | <b>TEXTBOOK INCOME</b>                                                                  | <b>1800</b> |                   |                          |                  |                  |                                       |                  |                |                |                          |
| 86  | Rentals - Regular Textbooks                                                             | 1811        | 910,094           |                          |                  |                  |                                       |                  |                |                |                          |
| 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        | 369,580           |                          |                  |                  |                                       |                  |                |                |                          |
| 95  | <b>Total Textbook Income</b>                                                            |             | <b>1,279,674</b>  |                          |                  |                  |                                       |                  |                |                |                          |
| 96  | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                                                 | <b>1900</b> |                   |                          |                  |                  |                                       |                  |                |                |                          |
| 97  | Rentals                                                                                 | 1910        | 0                 | 48,434                   |                  |                  |                                       |                  |                |                |                          |
| 98  | Contributions and Donations from Private Sources                                        | 1920        | 0                 | 0                        | 0                | 0                | 0                                     | 0                | 0              | 0              | 0                        |
| 99  | Impact Fees from Municipal or County Governments                                        | 1930        | 14,420            | 0                        | 515,800          | 0                | 0                                     | 587,487          | 0              | 0              | 0                        |
| 100 | Services Provided Other Districts                                                       | 1940        | 0                 | 0                        |                  | 0                |                                       |                  |                |                |                          |
| 101 | Refund of Prior Years' Expenditures                                                     | 1950        | 2,096             | 1,215                    | 0                | 16,853           | 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        | 66,078            |                          |                  |                  |                                       |                  |                |                |                          |
| 104 | Proceeds from Vendors' Contracts                                                        | 1980        | 0                 | 0                        | 0                | 0                | 0                                     | 0                | 0              | 0              | 0                        |
| 105 | School Facility Occupation Tax Proceeds                                                 | 1983        |                   | 0                        |                  |                  |                                       | 0                |                |                |                          |
| 106 | Payment from Other Districts                                                            | 1991        | 67,668            | 0                        | 0                | 0                | 0                                     | 0                |                |                |                          |
| 107 | Sale of Vocational Projects                                                             | 1992        | 0                 |                          |                  |                  |                                       |                  |                |                |                          |
| 108 | Other Local Fees (Describe & Itemize)                                                   | 1993        | 0                 | 0                        | 0                | 0                | 0                                     | 0                |                | 0              | 0                        |
| 109 | Other Local Revenues (Describe & Itemize)                                               | 1999        | 26,230            | 88,015                   | 0                | 2,612            | 0                                     | 0                | 0              | 0              | 0                        |
| 110 | <b>Total Other Revenue from Local Sources</b>                                           |             | <b>176,492</b>    | <b>137,664</b>           | <b>515,800</b>   | <b>19,465</b>    | <b>0</b>                              | <b>587,487</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>40,213,531</b> | <b>6,871,363</b>         | <b>9,008,614</b> | <b>2,908,816</b> | <b>2,034,894</b>                      | <b>706,641</b>   | <b>177,070</b> | <b>883,544</b> | <b>0</b>                 |
| 112 | <b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>    | <b>1000</b> | <b>40,756,684</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        | 7,768,857         | 1,648,470                | 0                | 0                | 0                                     | 0                |                | 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>7,768,857</b>  | <b>1,648,470</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)                     |
|     | 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        | 635,550          |                          |               | 0                |                                       |                  |              |          |                          |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services                           | 3105        | 0                |                          |               | 0                |                                       |                  |              |          |                          |
| 129 | Special Education - Personnel                                                               | 3110        |                  | 0                        |               | 0                |                                       |                  |              |          |                          |
| 130 | Special Education - Orphanage - Individual                                                  | 3120        | 0                |                          |               | 0                |                                       |                  |              |          |                          |
| 131 | Special Education - Orphanage - Summer Individual                                           | 3130        | 0                |                          |               | 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>635,550</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        | 88,992           | 0                        |               |                  | 0                                     |                  |              |          |                          |
| 138 | CTE - WECEP                                                                                 | 3225        | 0                | 0                        |               |                  | 0                                     |                  |              |          |                          |
| 139 | CTE - Agriculture Education                                                                 | 3235        | 30,197           | 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>119,189</b>   | <b>0</b>                 |               |                  | <b>0</b>                              |                  |              |          |                          |
| 144 | <b>BILINGUAL EDUCATION</b>                                                                  |             |                  |                          |               |                  |                                       |                  |              |          |                          |
| 145 | Bilingual Ed - Downstate - TPI and TBE                                                      | 3305        | 0                |                          |               |                  | 0                                     |                  |              |          |                          |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education                            | 3310        | 0                |                          |               |                  | 0                                     |                  |              |          |                          |
| 147 | <b>Total Bilingual Ed</b>                                                                   |             | <b>0</b>         |                          |               |                  | <b>0</b>                              |                  |              |          |                          |
| 148 | State Free Lunch & Breakfast                                                                | 3360        | 940              |                          |               |                  |                                       |                  |              |          |                          |
| 149 | School Breakfast Initiative                                                                 | 3365        | 0                | 0                        |               |                  |                                       |                  |              |          |                          |
| 150 | Driver Education                                                                            | 3370        | 45,511           | 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                        |               | 1,584,247        | 0                                     |                  |              |          |                          |
| 155 | Transportation - Special Education                                                          | 3510        | 0                | 0                        |               | 1,270,144        | 0                                     |                  |              |          |                          |
| 156 | Transportation - Other (Describe & Itemize)                                                 | 3599        | 0                | 0                        |               | 0                | 0                                     |                  |              |          |                          |
| 157 | <b>Total Transportation</b>                                                                 |             | <b>0</b>         | <b>0</b>                 |               | <b>2,854,391</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        |                  | 50,000                   |               |                  |                                       | 0                |              |          | 0                        |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize)                            | 3999        | 0                | 0                        | 0             | 0                | 0                                     | 0                | 0            | 0        | 0                        |
| 171 | <b>Total Restricted Grants-In-Aid</b>                                                       |             | <b>801,190</b>   | <b>50,000</b>            | <b>0</b>      | <b>2,854,391</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>8,570,047</b> | <b>1,698,470</b>         | <b>0</b>      | <b>2,854,391</b> | <b>0</b>                              | <b>0</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                |              |          |                          |
| 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   | 607,283     |                          |               |                | 0                                     |                  |              |      |                          |
| 194 | Special Milk Program                                                                        | 4215   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 195 | School Breakfast Program                                                                    | 4220   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 196 | Summer Food Service Program                                                                 | 4225   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 197 | Child and Adult Care Food Program                                                           | 4226   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 198 | Fresh Fruits & Vegetables                                                                   | 4240   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 199 | Food Service - Other (Describe & Itemize)                                                   | 4299   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 200 | Total Food Service                                                                          |        | 607,283     |                          |               |                | 0                                     |                  |              |      |                          |
| 201 | TITLE I                                                                                     |        |             |                          |               |                |                                       |                  |              |      |                          |
| 202 | Title I - Low Income                                                                        | 4300   | 209,057     | 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   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 206 | Total Title I                                                                               |        | 209,057     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 207 | TITLE IV                                                                                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 208 | Title IV - Student Support & Academic Enrichment Grant                                      | 4400   | 11,911      | 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                                                                              |        | 11,911      | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 213 | FEDERAL - SPECIAL EDUCATION                                                                 |        |             |                          |               |                |                                       |                  |              |      |                          |
| 214 | Fed - Spec Education - Preschool Flow-Through                                               | 4600   | 2,062       | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 215 | Fed - Spec Education - Preschool Discretionary                                              | 4605   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 216 | Fed - Spec Education - IDEA - Flow Through                                                  | 4620   | 822,264     | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 217 | Fed - Spec Education - IDEA - Room & Board                                                  | 4625   | 408,780     | 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                                                           |        | 1,233,106   | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 221 | CTE - PERKINS                                                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 222 | CTE - Perkins - Title III E - Tech Prep                                                     | 4770   | 22,397      | 0                        |               |                | 0                                     |                  |              |      |                          |
| 223 | CTE - Other (Describe & Itemize)                                                            | 4799   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 224 | Total CTE - Perkins                                                                         |        | 22,397      | 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                        |               |                | 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>                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 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   | 1,988       |                          |               | 0              | 0                                     |                  |              |         |                          |
| 259 | Title III - Language Inst Program - Limited Eng (LIPLEP)                            | 4909   | 36,100      |                          |               | 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   | 33,259      | 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   | 81,284      | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 268 | Medicaid Matching Funds - Fee-for-Service Program                                   | 4992   | 290,931     | 0                        |               | 0              | 0                                     |                  |              |         |                          |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize)                  | 4998   | 502,145     | 1,231,384                |               | 0              | 0                                     | 0                |              |         | 0                        |
| 270 | <b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b> |        | 3,029,461   | 1,231,384                | 0             | 0              | 0                                     | 0                |              | 0       | 0                        |
| 271 | <b>Total Receipts/Revenues from Federal Sources</b>                                 | 4000   | 3,029,461   | 1,231,384                | 0             | 0              | 0                                     | 0                | 0            | 0       | 0                        |
| 272 | <b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>         |        | 51,813,039  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 0                        |
| 273 | <b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>            |        | 52,356,192  | 9,801,217                | 9,008,614     | 5,763,207      | 2,034,894                             | 706,641          | 177,070      | 883,544 | 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            |
| 3  | <b>10 - EDUCATIONAL FUND (ED)</b>                                       |               |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 4  | <b>INSTRUCTION (ED)</b>                                                 | <b>1000</b>   |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 5  | Regular Programs                                                        | 1100          | 16,304,498        | 4,734,612         | 208,762            | 1,365,362            | 0              | 0                | 182,463                   | 0                    | 22,795,697        | 23,133,202        |
| 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          | 2,339,119         | 609,930           | 115,919            | 70,623               | 0              | 0                | 0                         | 0                    | 3,135,591         | 3,447,725         |
| 9  | Special Education Programs Pre-K                                        | 1225          | 589,694           | 149,808           | 53                 | 12,075               | 5,195          | 0                | 0                         | 0                    | 756,825           | 926,471           |
| 10 | Remedial and Supplemental Programs K-12                                 | 1250          | 611,565           | 150,626           | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 762,191           | 802,904           |
| 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          | 0                 | 0                 | 1,031              | 13,305               | 0              | 0                | 0                         | 0                    | 14,336            | 62,999            |
| 14 | Interscholastic Programs                                                | 1500          | 711,824           | 83,806            | 187,131            | 128,417              | 7,066          | 50,735           | 18,996                    | 0                    | 1,187,975         | 1,258,352         |
| 15 | Summer School Programs                                                  | 1600          | 0                 | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 16 | Gifted Programs                                                         | 1650          | 0                 | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 17 | Driver's Education Programs                                             | 1700          | 86,197            | 15,622            | 238                | 7,816                | 0              | 0                | 0                         | 0                    | 109,873           | 126,730           |
| 18 | Bilingual Programs                                                      | 1800          | 460,797           | 126,286           | 12,974             | 3,198                | 0              | 275              | 0                         | 0                    | 603,530           | 718,985           |
| 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          |                   |                   |                    |                      |                | 1,669,395        |                           |                      | 1,669,395         | 1,500,000         |
| 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          |                   |                   |                    |                      |                | 525,732          |                           |                      | 525,732           | 289,500           |
| 34 | <b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b> | <b>1000</b>   | <b>21,103,694</b> | <b>5,870,690</b>  | <b>526,108</b>     | <b>1,600,796</b>     | <b>12,261</b>  | <b>1,720,405</b> | <b>201,459</b>            | <b>0</b>             | <b>31,035,413</b> | <b>31,977,368</b> |
| 35 | <b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>    | <b>1000</b>   | <b>21,103,694</b> | <b>5,870,690</b>  | <b>526,108</b>     | <b>1,600,796</b>     | <b>12,261</b>  | <b>2,246,137</b> | <b>201,459</b>            | <b>0</b>             | <b>31,561,145</b> | <b>32,266,868</b> |
| 36 | <b>SUPPORT SERVICES (ED)</b>                                            | <b>2000</b>   |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 37 | <b>SUPPORT SERVICES - PUPILS</b>                                        |               |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 38 | Attendance & Social Work Services                                       | 2110          | 786,879           | 245,469           | 1,050              | 0                    | 0              | 200              | 0                         | 0                    | 1,033,598         | 1,177,108         |
| 39 | Guidance Services                                                       | 2120          | 296,727           | 112,548           | 0                  | 1,039                | 0              | 0                | 0                         | 0                    | 410,314           | 420,945           |
| 40 | Health Services                                                         | 2130          | 378,313           | 91,814            | 59,585             | 271                  | 0              | 0                | 0                         | 0                    | 529,983           | 533,215           |
| 41 | Psychological Services                                                  | 2140          | 517,946           | 147,391           | 1,750              | 164                  | 0              | 1,170            | 0                         | 0                    | 668,421           | 729,337           |
| 42 | Speech Pathology & Audiology Services                                   | 2150          | 676,687           | 187,330           | 47,553             | 1,747                | 0              | 0                | 0                         | 0                    | 913,317           | 921,006           |
| 43 | Other Support Services - Pupils ( <i>Describe &amp; Itemize</i> )       | 2190          | 0                 | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 44 | <b>Total Support Services - Pupils</b>                                  | <b>2100</b>   | <b>2,656,552</b>  | <b>784,552</b>    | <b>109,938</b>     | <b>3,221</b>         | <b>0</b>       | <b>1,370</b>     | <b>0</b>                  | <b>0</b>             | <b>3,555,633</b>  | <b>3,781,611</b>  |
| 45 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                           |               |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 46 | Improvement of Instruction Services                                     | 2210          | 1,438,244         | 438,750           | 389,379            | 13,175               | 0              | 62,112           | 0                         | 0                    | 2,341,660         | 2,340,299         |
| 47 | Educational Media Services                                              | 2220          | 547,402           | 140,297           | 14,299             | 43,785               | 0              | 0                | 2,955                     | 0                    | 748,738           | 772,953           |
| 48 | Assessment & Testing                                                    | 2230          | 0                 | 0                 | 8,897              | 7,699                | 0              | 0                | 0                         | 0                    | 16,596            | 28,299            |
| 49 | <b>Total Support Services - Instructional Staff</b>                     | <b>2200</b>   | <b>1,985,646</b>  | <b>579,047</b>    | <b>412,575</b>     | <b>64,659</b>        | <b>0</b>       | <b>62,112</b>    | <b>2,955</b>              | <b>0</b>             | <b>3,106,994</b>  | <b>3,141,551</b>  |
| 50 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                        |               |                   |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 51 | Board of Education Services                                             | 2310          | 0                 | 0                 | 117,004            | 25,147               | 0              | 42,398           | 0                         | 0                    | 184,549           | 145,924           |
| 52 | Executive Administration Services                                       | 2320          | 602,836           | 164,829           | 930                | 3,007                | 0              | 8,190            | 0                         | 0                    | 779,792           | 690,434           |
| 53 | Special Area Administration Services                                    | 2330          | 338,550           | 91,180            | 1,279              | 2,744                | 0              | 0                | 0                         | 0                    | 433,753           | 480,252           |
| 54 | Tort Immunity Services                                                  | 2361,<br>2365 | 0                 | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 55 | <b>Total Support Services - General Administration</b>                  | <b>2300</b>   | <b>941,386</b>    | <b>256,009</b>    | <b>119,213</b>     | <b>30,898</b>        | <b>0</b>       | <b>50,588</b>    | <b>0</b>                  | <b>0</b>             | <b>1,398,094</b>  | <b>1,316,610</b>  |
| 56 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</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            |
| 57  | Office of the Principal Services                                | 2410        | 2,254,022        | 685,710           | 251,576            | 109,971              | 0              | 6,167            | 58,011                    | 0                    | 3,365,457         | 3,510,396         |
| 58  | Other Support Services - School Admin (Describe & Itemize)      | 2490        | 98,985           | 16,140            | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 115,125           | 109,725           |
| 59  | <b>Total Support Services - School Administration</b>           | <b>2400</b> | <b>2,353,007</b> | <b>701,850</b>    | <b>251,576</b>     | <b>109,971</b>       | <b>0</b>       | <b>6,167</b>     | <b>58,011</b>             | <b>0</b>             | <b>3,480,582</b>  | <b>3,620,121</b>  |
| 60  | <b>SUPPORT SERVICES - BUSINESS</b>                              |             |                  |                   |                    |                      |                |                  |                           |                      |                   |                   |
| 61  | Direction of Business Support Services                          | 2510        | 71,511           | 12,509            | 495                | 28                   | 0              | 495              | 0                         | 0                    | 85,038            | 85,089            |
| 62  | Fiscal Services                                                 | 2520        | 499,687          | 155,591           | 248,959            | 16,188               | 0              | 7,304            | 0                         | 0                    | 927,729           | 1,093,698         |
| 63  | Operation & Maintenance of Plant Services                       | 2540        | 0                | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 64  | Pupil Transportation Services                                   | 2550        | 0                | 0                 | 21,045             | 0                    | 0              | 0                | 0                         | 0                    | 21,045            | 22,000            |
| 65  | Food Services                                                   | 2560        | 558,394          | 33,245            | 54,107             | 886,267              | 12,283         | 9,523            | 18,091                    | 0                    | 1,571,910         | 1,780,634         |
| 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>1,129,592</b> | <b>201,345</b>    | <b>324,606</b>     | <b>902,483</b>       | <b>12,283</b>  | <b>17,322</b>    | <b>18,091</b>             | <b>0</b>             | <b>2,605,722</b>  | <b>2,981,421</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        | 87,500           | 35,789            | 75                 | 229                  | 0              | 150              | 1,190                     | 0                    | 124,933           | 125,065           |
| 72  | Staff Services                                                  | 2640        | 0                | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 0                 |
| 73  | Data Processing Services                                        | 2660        | 615,296          | 140,655           | 594,883            | 164,945              | 6,939          | 2,003            | 492,917                   | 0                    | 2,017,638         | 1,718,840         |
| 74  | <b>Total Support Services - Central</b>                         | <b>2600</b> | <b>702,796</b>   | <b>176,444</b>    | <b>594,958</b>     | <b>165,174</b>       | <b>6,939</b>   | <b>2,153</b>     | <b>494,107</b>            | <b>0</b>             | <b>2,142,571</b>  | <b>1,843,905</b>  |
| 75  | Other Support Services (Describe & Itemize)                     | 2900        | 0                | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                 | 1,000             |
| 76  | <b>Total Support Services</b>                                   | <b>2000</b> | <b>9,768,979</b> | <b>2,699,247</b>  | <b>1,812,866</b>   | <b>1,276,406</b>     | <b>19,222</b>  | <b>139,712</b>   | <b>573,164</b>            | <b>0</b>             | <b>16,289,596</b> | <b>16,686,219</b> |
| 77  | <b>COMMUNITY SERVICES (ED)</b>                                  | <b>3000</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>          | <b>58,210</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        |                  |                   | 919,119            |                      |                | 0                |                           |                      | 919,119           | 896,997           |
| 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>919,119</b>     |                      |                | <b>0</b>         |                           |                      | <b>919,119</b>    | <b>896,997</b>    |
| 87  | Payments for Regular Programs - Tuition                         | 4210        |                  |                   |                    |                      |                | 0                |                           |                      | 0                 | 0                 |
| 88  | Payments for Special Education Programs - Tuition               | 4220        |                  |                   |                    |                      |                | 3,675,435        |                           |                      | 3,675,435         | 2,678,843         |
| 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        |                  |                   |                    |                      |                | 60,600           |                           |                      | 60,600            | 32,000            |
| 92  | Payments for Other Programs - Tuition                           | 4280        |                  |                   |                    |                      |                | 0                |                           |                      | 0                 | 1,000             |
| 93  | Other Payments to In-State Govt Units                           | 4290        |                  |                   |                    |                      |                | 20,224           |                           |                      | 20,224            | 30,000            |
| 94  | <b>Total Payments to Other Govt Units -Tuition (In State)</b>   | <b>4200</b> |                  |                   |                    |                      |                | <b>3,756,259</b> |                           |                      | <b>3,756,259</b>  | <b>2,741,843</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>919,119</b>     |                      |                | <b>3,756,259</b> |                           |                      | <b>4,675,378</b>  | <b>3,638,840</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   |                                                                                                                |             | (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           |
| 110 | State Aid Anticipation Certificates                                                                            | 5140        |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 111 | Other Interest on Short-Term Debt                                                                              | 5150        |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 112 | <b>Total Interest on Short-Term Debt</b>                                                                       | <b>5100</b> |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 113 | Debt Services - Interest on Long-Term Debt                                                                     | 5200        |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 114 | <b>Total Debt Services</b>                                                                                     | <b>5000</b> |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 115 | <b>PROVISIONS FOR CONTINGENCIES (ED)</b>                                                                       | <b>6000</b> |                  |                   |                    |                      |                  |               |                           |                      |                  | 0                |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)                                  |             | 30,872,673       | 8,569,937         | 3,258,093          | 2,877,202            | 31,483           | 5,616,376     | 774,623                   | 0                    | 52,000,387       | 52,360,637       |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)                                     |             | 30,872,673       | 8,569,937         | 3,258,093          | 2,877,202            | 31,483           | 6,142,108     | 774,623                   | 0                    | 52,526,119       | 52,650,137       |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) |             |                  |                   |                    |                      |                  |               |                           |                      | (187,348)        |                  |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)    |             |                  |                   |                    |                      |                  |               |                           |                      | (169,927)        |                  |
| 120 |                                                                                                                |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 121 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>                                                        |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 122 | <b>SUPPORT SERVICES (O&amp;M)</b>                                                                              | <b>2000</b> |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 123 | <b>SUPPORT SERVICES - PUPILS</b>                                                                               |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 124 | Other Support Services - Pupils (Funct. 2190 Describe & Itemize)                                               | 2100        | 0                | 0                 | 0                  | 0                    | 0                | 0             | 0                         | 0                    | 0                | 0                |
| 125 | <b>SUPPORT SERVICES - BUSINESS</b>                                                                             |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 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        | 2,033,492        | 498,910           | 1,304,629          | 1,350,516            | 3,270,646        | 3,884         | 259,183                   | 0                    | 8,721,260        | 7,977,637        |
| 129 | Pupil Transportation Services                                                                                  | 2550        | 0                | 0                 | 0                  | 0                    | 0                | 0             | 0                         | 0                    | 0                | 0                |
| 130 | Food Services                                                                                                  | 2560        |                  |                   |                    |                      | 0                |               | 0                         |                      | 0                | 0                |
| 131 | <b>Total Support Services - Business</b>                                                                       | <b>2500</b> | <b>2,033,492</b> | <b>498,910</b>    | <b>1,304,629</b>   | <b>1,350,516</b>     | <b>3,270,646</b> | <b>3,884</b>  | <b>259,183</b>            | <b>0</b>             | <b>8,721,260</b> | <b>7,977,637</b> |
| 132 | Other Support Services (Describe & Itemize)                                                                    | 2900        | 0                | 0                 | 0                  | 0                    | 0                | 0             | 0                         | 0                    | 0                | 0                |
| 133 | <b>Total Support Services</b>                                                                                  | <b>2000</b> | <b>2,033,492</b> | <b>498,910</b>    | <b>1,304,629</b>   | <b>1,350,516</b>     | <b>3,270,646</b> | <b>3,884</b>  | <b>259,183</b>            | <b>0</b>             | <b>8,721,260</b> | <b>7,977,637</b> |
| 134 | <b>COMMUNITY SERVICES (O&amp;M)</b>                                                                            | <b>3000</b> | 0                | 0                 | 0                  | 0                    | 0                | 0             | 0                         | 0                    | 0                | 0                |
| 135 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>                                                       | <b>4000</b> |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 136 | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                                                                 |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 137 | Payments for Regular Programs                                                                                  | 4110        |                  |                   | 0                  |                      |                  | 0             |                           |                      | 0                | 0                |
| 138 | Payments for Special Education Programs                                                                        | 4120        |                  |                   | 0                  |                      |                  | 0             |                           |                      | 0                | 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 | <b>Total Payments to Other Govt. Units (In-State)</b>                                                          | <b>4100</b> |                  |                   | 0                  |                      |                  | 0             |                           |                      | 0                | 0                |
| 142 | Payments to Other Govt. Units (Out of State)                                                                   | 4400        |                  |                   | 0                  |                      |                  | 0             |                           |                      | 0                | 0                |
| 143 | <b>Total Payments to Other Govt Units</b>                                                                      | <b>4000</b> |                  |                   | 0                  |                      |                  | 0             |                           |                      | 0                | 0                |
| 144 | <b>DEBT SERVICES (O&amp;M)</b>                                                                                 | <b>5000</b> |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 145 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                                                             |             |                  |                   |                    |                      |                  |               |                           |                      |                  |                  |
| 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 | <b>Total Debt Service - Interest on Short-Term Debt</b>                                                        | <b>5100</b> |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 152 | <b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>                                                               | <b>5200</b> |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 153 | <b>Total Debt Services</b>                                                                                     | <b>5000</b> |                  |                   |                    |                      |                  | 0             |                           |                      | 0                | 0                |
| 154 | <b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>                                                                  | <b>6000</b> |                  |                   |                    |                      |                  |               |                           |                      |                  | 0                |
| 155 | Total Direct Disbursements/Expenditures                                                                        |             | 2,033,492        | 498,910           | 1,304,629          | 1,350,516            | 3,270,646        | 3,884         | 259,183                   | 0                    | 8,721,260        | 7,977,637        |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures                                      |             |                  |                   |                    |                      |                  |               |                           |                      | 1,079,957        |                  |

**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    |
| 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         | 0         |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                       | 5130    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 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         | 0         |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                                  | 5200    |           |                   |                    |                      |                | 5,733,346     |                           |                      | 5,733,346 | 5,733,347 |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT<br>(Lease/Purchase Principal Retired) <sup>11</sup> | 5300    |           |                   |                    |                      |                | 3,052,629     |                           |                      | 3,052,629 | 3,052,629 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize)                                                                  | 5400    |           |                   | 3,330              |                      |                | 0             |                           |                      | 3,330     | 0         |
| 176 | Total Debt Services                                                                                         | 5000    |           |                   | 3,330              |                      |                | 8,785,975     |                           |                      | 8,789,305 | 8,785,976 |
| 177 | PROVISION FOR CONTINGENCIES (DS)                                                                            | 6000    |           |                   |                    |                      |                |               |                           |                      |           | 0         |
| 178 | Total Disbursements/ Expenditures                                                                           |         |           |                   | 3,330              |                      |                | 8,785,975     |                           |                      | 8,789,305 | 8,785,976 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                    |         |           |                   |                    |                      |                |               |                           |                      | 219,309   |           |
| 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    | 2,328,284 | 125,538           | 2,072,482          | 470,763              | 0              | 9,826         | 1,660                     | 0                    | 5,008,553 | 5,105,290 |
| 187 | Other Support Services (Describe & Itemize)                                                                 | 2900    | 0         | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0         |
| 188 | Total Support Services                                                                                      | 2000    | 2,328,284 | 125,538           | 2,072,482          | 470,763              | 0              | 9,826         | 1,660                     | 0                    | 5,008,553 | 5,105,290 |
| 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                  |                      |                | 0             |                           |                      | 0         | 0         |
| 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                  |                      |                | 0             |                           |                      | 0         | 0         |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)                                                                 | 4400    |           |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0         |
| 200 | Total Payments to Other Govt Units                                                                          | 4000    |           |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0         |
| 201 | DEBT SERVICES (TR)                                                                                          | 5000    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT                                                                  |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 203 | Tax Anticipation Warrants                                                                                   | 5110    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 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         | 0         |
|     | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                   | 5300    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 210 | (Lease/Purchase Principal Retired) <sup>11</sup>                         |         |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 211 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5400    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 212 | Total Debt Services                                                      | 5000    |           |                   |                    |                      |                | 0             |                           |                      | 0         | 0         |
| 213 | PROVISION FOR CONTINGENCIES (TR)                                         | 6000    |           |                   |                    |                      |                |               |                           |                      |           | 200,000   |
| 214 | Total Disbursements/ Expenditures                                        |         | 2,328,284 | 125,538           | 2,072,482          | 470,763              | 0              | 9,826         | 1,660                     | 0                    | 5,008,553 | 5,305,290 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |         |           |                   |                    |                      |                |               |                           |                      | 754,654   |           |
| 216 |                                                                          |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 217 | <b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>            |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 218 | INSTRUCTION (MR/SS)                                                      | 1000    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 219 | Regular Programs                                                         | 1100    |           | 241,459           |                    |                      |                |               |                           |                      | 241,459   | 172,805   |
| 220 | Pre-K Programs                                                           | 1125    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 78,490    |
| 221 | Special Education Programs (Functions 1200-1220)                         | 1200    |           | 135,474           |                    |                      |                |               |                           |                      | 135,474   | 168,455   |
| 222 | Special Education Programs - Pre-K                                       | 1225    |           | 33,140            |                    |                      |                |               |                           |                      | 33,140    | 40,005    |
| 223 | Remedial and Supplemental Programs - K-12                                | 1250    |           | 8,654             |                    |                      |                |               |                           |                      | 8,654     | 9,220     |
| 224 | Remedial and Supplemental Programs - Pre-K                               | 1275    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 225 | Adult/Continuing Education Programs                                      | 1300    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 226 | CTE Programs                                                             | 1400    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 227 | Interscholastic Programs                                                 | 1500    |           | 22,039            |                    |                      |                |               |                           |                      | 22,039    | 23,330    |
| 228 | Summer School Programs                                                   | 1600    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 229 | Gifted Programs                                                          | 1650    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 230 | Driver's Education Programs                                              | 1700    |           | 1,195             |                    |                      |                |               |                           |                      | 1,195     | 1,150     |
| 231 | Bilingual Programs                                                       | 1800    |           | 6,487             |                    |                      |                |               |                           |                      | 6,487     | 7,905     |
| 232 | Truants' Alternative & Optional Programs                                 | 1900    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 233 | Total Instruction                                                        | 1000    |           | 448,448           |                    |                      |                |               |                           |                      | 448,448   | 501,360   |
| 234 | SUPPORT SERVICES (MR/SS)                                                 | 2000    |           |                   |                    |                      |                |               |                           |                      |           |           |
| 235 | SUPPORT SERVICES - PUPILS                                                |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 236 | Attendance & Social Work Services                                        | 2110    |           | 11,438            |                    |                      |                |               |                           |                      | 11,438    | 13,230    |
| 237 | Guidance Services                                                        | 2120    |           | 11,103            |                    |                      |                |               |                           |                      | 11,103    | 11,770    |
| 238 | Health Services                                                          | 2130    |           | 35,978            |                    |                      |                |               |                           |                      | 35,978    | 43,525    |
| 239 | Psychological Services                                                   | 2140    |           | 7,191             |                    |                      |                |               |                           |                      | 7,191     | 7,485     |
| 240 | Speech Pathology & Audiology Services                                    | 2150    |           | 9,328             |                    |                      |                |               |                           |                      | 9,328     | 9,895     |
| 241 | Other Support Services - Pupils (Describe & Itemize)                     | 2190    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 242 | Total Support Services - Pupils                                          | 2100    |           | 75,038            |                    |                      |                |               |                           |                      | 75,038    | 85,905    |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF                                   |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 244 | Improvement of Instruction Services                                      | 2210    |           | 42,439            |                    |                      |                |               |                           |                      | 42,439    | 46,900    |
| 245 | Educational Media Services                                               | 2220    |           | 9,711             |                    |                      |                |               |                           |                      | 9,711     | 11,470    |
| 246 | Assessment & Testing                                                     | 2230    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 247 | Total Support Services - Instructional Staff                             | 2200    |           | 52,150            |                    |                      |                |               |                           |                      | 52,150    | 58,370    |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION                                |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 249 | Board of Education Services                                              | 2310    |           | 0                 |                    |                      |                |               |                           |                      | 0         | 0         |
| 250 | Executive Administration Services                                        | 2320    |           | 38,810            |                    |                      |                |               |                           |                      | 38,810    | 44,935    |
| 251 | Special Area Administration Services                                     | 2330    |           | 24,456            |                    |                      |                |               |                           |                      | 24,456    | 26,965    |
| 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    |           | 63,266            |                    |                      |                |               |                           |                      | 63,266    | 71,900    |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION                                 |         |           |                   |                    |                      |                |               |                           |                      |           |           |
| 256 | Office of the Principal Services                                         | 2410    |           | 111,491           |                    |                      |                |               |                           |                      | 111,491   | 111,650   |
| 257 | Other Support Services - School Administration (Describe & Itemize)      | 2490    |           | 17,026            |                    |                      |                |               |                           |                      | 17,026    | 16,545    |
| 258 | Total Support Services - School Administration                           | 2400    |           | 128,517           |                    |                      |                |               |                           |                      | 128,517   | 128,195   |
| 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           |
| 260 | Direction of Business Support Services                                          | 2510        |          | 12,035            |                    |                      |                |               |                           |                      | 12,035           | 15,440           |
| 261 | Fiscal Services                                                                 | 2520        |          | 79,141            |                    |                      |                |               |                           |                      | 79,141           | 79,760           |
| 262 | Facilities Acquisition & Construction Services                                  | 2530        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 263 | Operation & Maintenance of Plant Services                                       | 2540        |          | 335,885           |                    |                      |                |               |                           |                      | 335,885          | 366,515          |
| 264 | Pupil Transportation Services                                                   | 2550        |          | 376,603           |                    |                      |                |               |                           |                      | 376,603          | 440,000          |
| 265 | Food Services                                                                   | 2560        |          | 93,470            |                    |                      |                |               |                           |                      | 93,470           | 111,541          |
| 266 | Internal Services                                                               | 2570        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 267 | <b>Total Support Services - Business</b>                                        | <b>2500</b> |          | <b>897,134</b>    |                    |                      |                |               |                           |                      | <b>897,134</b>   | <b>1,013,256</b> |
| 268 | <b>SUPPORT SERVICES - CENTRAL</b>                                               |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 269 | Direction of Central Support Services                                           | 2610        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 270 | Planning, Research, Development, & Evaluation Services                          | 2620        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 271 | Information Services                                                            | 2630        |          | 1,264             |                    |                      |                |               |                           |                      | 1,264            | 1,270            |
| 272 | Staff Services                                                                  | 2640        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 273 | Data Processing Services                                                        | 2660        |          | 108,245           |                    |                      |                |               |                           |                      | 108,245          | 116,520          |
| 274 | <b>Total Support Services - Central</b>                                         | <b>2600</b> |          | <b>109,509</b>    |                    |                      |                |               |                           |                      | <b>109,509</b>   | <b>117,790</b>   |
| 275 | Other Support Services (Describe & Itemize)                                     | 2900        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 276 | <b>Total Support Services</b>                                                   | <b>2000</b> |          | <b>1,325,614</b>  |                    |                      |                |               |                           |                      | <b>1,325,614</b> | <b>1,475,416</b> |
| 277 | <b>COMMUNITY SERVICES (MR/SS)</b>                                               | <b>3000</b> |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 278 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>                          | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 279 | Payments for Regular Programs                                                   | 4110        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 280 | Payments for Special Education Programs                                         | 4120        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 281 | Payments for CTE Programs                                                       | 4140        |          | 0                 |                    |                      |                |               |                           |                      | 0                | 0                |
| 282 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          | <b>0</b>          |                    |                      |                |               |                           |                      | <b>0</b>         | <b>0</b>         |
| 283 | <b>DEBT SERVICES (MR/SS)</b>                                                    | <b>5000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 284 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>                               |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 285 | Tax Anticipation Warrants                                                       | 5110        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 286 | Tax Anticipation Notes                                                          | 5120        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes                           | 5130        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 288 | State Aid Anticipation Certificates                                             | 5140        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 289 | Other (Describe & Itemize)                                                      | 5150        |          |                   |                    |                      |                | 0             |                           |                      | 0                | 0                |
| 290 | <b>Total Debt Services - Interest</b>                                           | <b>5000</b> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 291 | <b>PROVISION FOR CONTINGENCIES (MR/SS)</b>                                      | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |                  | 0                |
| 292 | <b>Total Disbursements/Expenditures</b>                                         |             |          | <b>1,774,062</b>  |                    |                      |                | <b>0</b>      |                           |                      | <b>1,774,062</b> | <b>1,976,776</b> |
| 293 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                |               |                           |                      | <b>260,832</b>   |                  |
| 294 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 295 | <b>60 - CAPITAL PROJECTS (CP)</b>                                               |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 296 | <b>SUPPORT SERVICES (CP)</b>                                                    | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 297 | <b>SUPPORT SERVICES - BUSINESS</b>                                              |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 298 | Facilities Acquisition and Construction Services                                | 2530        | 0        | 0                 | 0                  | 0                    | 315,774        | 0             | 0                         | 0                    | 315,774          | 900,000          |
| 299 | Other Support Services (Describe & Itemize)                                     | 2900        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0                | 0                |
| 300 | <b>Total Support Services</b>                                                   | <b>2000</b> | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>315,774</b> | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>315,774</b>   | <b>900,000</b>   |
| 301 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>                             | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 302 | <b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>                                  |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 303 | Payments to Regular Programs (In-State)                                         | 4110        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 304 | Payments for Special Education Programs                                         | 4120        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 305 | Payments for CTE Programs                                                       | 4140        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize)                     | 4190        |          |                   | 0                  |                      |                | 0             |                           |                      | 0                | 0                |
| 307 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b>         | <b>0</b>         |
| 308 | <b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>                                 | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |                  | 0                |
| 309 | <b>Total Disbursements/ Expenditures</b>                                        |             | <b>0</b> | <b>0</b>          | <b>0</b>           | <b>0</b>             | <b>315,774</b> | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>315,774</b>   | <b>900,000</b>   |
| 310 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                |               |                           |                      | <b>390,867</b>   |                  |
| 311 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 312 | <b>70 - WORKING CASH (WC)</b>                                                   |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |
| 313 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |                  |                  |

**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 | <b>80 - TORT FUND (TF)</b>                                          |             |          |                   |                    |                      |                |               |                           |                      |                |          |
| 315 | <b>INSTRUCTION (TF)</b>                                             | <b>1000</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 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 | <b>Total Instruction<sup>14</sup></b>                               | <b>1000</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>       | <b>0</b> |
| 345 | <b>SUPPORT SERVICES (TF)</b>                                        | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 346 | <b>Support Services - Pupil</b>                                     | <b>2100</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 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 | <b>Total Support Services - Pupil</b>                               | <b>2100</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>       | <b>0</b> |
| 354 | <b>Support Services - Instructional Staff</b>                       | <b>2200</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 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 | <b>Total Support Services - Instructional Staff</b>                 | <b>2200</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>       | <b>0</b> |
| 359 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                    | <b>2300</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 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                 | 237,970            | 0                    | 0              | 0             | 0                         | 0                    | 237,970        | 0        |
| 364 | Risk Management and Claims Services Payments                        | 2365        | 0        | 0                 | 654,244            | 0                    | 0              | 0             | 0                         | 0                    | 654,244        | 0        |
| 365 | <b>Total Support Services - General Administration</b>              | <b>2300</b> | <b>0</b> | <b>0</b>          | <b>892,214</b>     | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>892,214</b> | <b>0</b> |
| 366 | <b>Support Services - School Administration</b>                     | <b>2400</b> |          |                   |                    |                      |                |               |                           |                      |                |          |
| 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              | 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 |
| 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       |        |
| 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                 | 892,214            | 0                    | 0              | 0             | 0                         | 0                    | 892,214 | 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      |

**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 |
| 425 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup> | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize)                                                              | 5400    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 427 | Total Debt Services                                                                                     | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 428 | PROVISIONS FOR CONTINGENCIES (TF)                                                                       | 6000    |          |                   |                    |                      |                |               |                           |                      |         | 0      |
| 429 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 892,214            | 0                    | 0              | 0             | 0                         | 0                    | 892,214 | 0      |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | (8,670) |        |
| 432 | <b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>                                                |         |          |                   |                    |                      |                |               |                           |                      |         |        |
| 433 | SUPPORT SERVICES (FP&S)                                                                                 | 2000    |          |                   |                    |                      |                |               |                           |                      |         |        |
| 434 | SUPPORT SERVICES - BUSINESS                                                                             |         |          |                   |                    |                      |                |               |                           |                      |         |        |
| 435 | Facilities Acquisition & Construction Services                                                          | 2530    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 436 | Operation & Maintenance of Plant Services                                                               | 2540    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 437 | Total Support Services - Business                                                                       | 2500    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 438 | Other Support Services (Describe & Itemize)                                                             | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 439 | Total Support Services                                                                                  | 2000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 440 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)                                                              | 4000    |          |                   |                    |                      |                |               |                           |                      |         |        |
| 441 | Payments to Regular Programs                                                                            | 4110    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 442 | Payments to Special Education Programs                                                                  | 4120    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize)                                             | 4190    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 444 | Total Payments to Other Govt Units                                                                      | 4000    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 445 | DEBT SERVICES (FP&S)                                                                                    | 5000    |          |                   |                    |                      |                |               |                           |                      |         |        |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT                                                              |         |          |                   |                    |                      |                |               |                           |                      |         |        |
| 447 | Tax Anticipation Warrants                                                                               | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize)                                                  | 5150    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 449 | Total Debt Service - Interest on Short-Term Debt                                                        | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                              | 5200    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 451 | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 452 | Total Debt Service                                                                                      | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0       | 0      |
| 453 | PROVISION FOR CONTINGENCIES (FP&S)                                                                      | 6000    |          |                   |                    |                      |                |               |                           |                      |         | 0      |
| 454 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0       | 0      |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | 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                                                                                        | 30,133,856                                                                      | 15,862,295                                 | 14,271,561                                           | 32,167,176                                        | 16,304,881                                      |
| 5  | Operations & Maintenance                                                                           | 5,892,458                                                                       | 3,133,294                                  | 2,759,164                                            | 6,354,011                                         | 3,220,718                                       |
| 6  | Debt Services **                                                                                   | 8,396,713                                                                       | 4,355,663                                  | 4,041,050                                            | 8,832,856                                         | 4,477,193                                       |
| 7  | Transportation                                                                                     | 2,702,823                                                                       | 1,370,815                                  | 1,332,008                                            | 2,779,878                                         | 1,409,063                                       |
| 8  | Municipal Retirement                                                                               | 933,327                                                                         | 452,856                                    | 480,471                                              | 918,348                                           | 465,492                                         |
| 9  | Capital Improvements                                                                               | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 10 | Working Cash                                                                                       | 85,973                                                                          | 45,531                                     | 40,442                                               | 92,333                                            | 46,802                                          |
| 11 | Tort Immunity                                                                                      | 857,196                                                                         | 452,856                                    | 404,340                                              | 918,348                                           | 465,492                                         |
| 12 | Fire Prevention & Safety                                                                           | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 13 | Leasing Levy                                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 14 | Special Education                                                                                  | 6,283,337                                                                       | 3,329,121                                  | 2,954,216                                            | 6,751,130                                         | 3,422,009                                       |
| 15 | Area Vocational Construction                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 16 | Social Security/Medicare Only                                                                      | 933,327                                                                         | 452,856                                    | 480,471                                              | 918,248                                           | 465,392                                         |
| 17 | Summer School                                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 18 | Other (Describe & Itemize)                                                                         | 125,037                                                                         | 53,829                                     | 71,208                                               | 109,168                                           | 55,339                                          |
| 19 | <b>Totals</b>                                                                                      | <b>56,344,047</b>                                                               | <b>29,509,117</b>                          | <b>26,834,930</b>                                    | <b>59,841,498</b>                                 | <b>30,332,381</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<br/>July 1, 2022</b> | <b>Beginning<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding<br/>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                                                     |                                                    |                                                        |                                             |                                                                     |
| 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                                                     |                                                    |                                                        |                                             |                                                                     |
| 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<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>     | <b>Type of Issue *</b>                                   | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 31 | Midwest Transit Equipment                                                                  | 07/15/22                                                | 205,652                             | 7                                                        |                                                        | 205,652                                               |                                                    | 108,496                                                | 97,156                                      | 97,156                                                              |
| 32 | Midwest Transit Equipment                                                                  | 09/30/22                                                | 128,050                             | 7                                                        |                                                        | 128,050                                               |                                                    | 66,284                                                 | 61,766                                      | 61,766                                                              |
| 33 | Midwest Transit Equipment                                                                  | 12/02/22                                                | 345,293                             | 7                                                        |                                                        | 345,293                                               |                                                    | 180,409                                                | 164,884                                     | 164,884                                                             |
| 34 | Midwest Transit Equipment                                                                  | 12/20/22                                                | 47,453                              | 7                                                        |                                                        | 47,453                                                |                                                    | 24,869                                                 | 22,584                                      | 22,584                                                              |
| 35 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 36 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 37 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 38 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 39 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 40 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 41 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 42 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 43 |                                                                                            |                                                         | 726,448                             |                                                          | 0                                                      | 726,448                                               | 0                                                  | 380,058                                                | 346,390                                     | 346,390                                                             |
| 44 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 45 | <b>Part B: Other Long-Term Debt<br/>Identification or Name of Issue</b>                    | <b>Date of Issue<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>     | <b>Type of Issue *</b>                                   | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 46 | GO BOND SERIES 2006                                                                        | 06/01/06                                                | 33,278,482                          | 6                                                        | 3,130,189                                              |                                                       |                                                    | 1,577,629                                              | 1,552,560                                   | 0                                                                   |
| 47 | GO DEBT CERTIFICATES SERIES 2013                                                           | 07/13/16                                                | 9,815,781                           | 3                                                        | 9,815,781                                              |                                                       |                                                    |                                                        | 9,815,781                                   | 9,423,274                                                           |
| 48 | GO LIMITED SCHOOL BONDS SERIES 2016                                                        | 07/13/16                                                | 5,825,000                           | 7                                                        | 4,060,000                                              |                                                       |                                                    | 400,000                                                | 3,660,000                                   | 2,300,488                                                           |
| 49 | GO SCHOOL BONDS SERIES 2016A                                                               | 07/13/16                                                | 2,515,000                           | 6                                                        | 1,575,000                                              |                                                       |                                                    | 210,000                                                | 1,365,000                                   | 1,171,391                                                           |
| 50 | GO BONDS SERIES 2017                                                                       | 03/28/17                                                | 21,340,000                          | 6                                                        | 18,195,000                                             |                                                       |                                                    | 865,000                                                | 17,330,000                                  | 15,515,137                                                          |
| 51 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 52 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 53 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 54 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 55 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 56 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 57 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 58 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 59 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 60 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 61 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 62 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 63 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 64 |                                                                                            |                                                         | 73,500,711                          |                                                          | 36,775,970                                             | 726,448                                               | 0                                                  | 3,432,687                                              | 34,069,731                                  | 28,756,680                                                          |
| 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                                               | GASB 87 lease                                         |                                                    | 10. Other                                              |                                             |                                                                     |
| 68 | 2. Funding Bonds                                                                           | 5. Tort Judgment Bonds                                  |                                     |                                                          | 8. Other                                               |                                                       |                                                    | 11. Other                                              |                                             |                                                                     |
| 69 | 3. Refunding Bonds                                                                         | 6. Building Bonds                                       |                                     |                                                          | 9. Other                                               |                                                       |                                                    | 12. Other                                              |                                             |                                                                     |

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

|                          | A                                                                                                                                                                                                                                                                      | B | C | D | E | F                             | G                                 | H                        | I                                   | J                                                    | K                       |                        |         |                          |         |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|-------------------------------|-----------------------------------|--------------------------|-------------------------------------|------------------------------------------------------|-------------------------|------------------------|---------|--------------------------|---------|
| 1                        | <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>                                                                                                                                                                                                                      |   |   |   |   |                               | 544,380                           |                          |                                     |                                                      | 59,513                  |                        |         |                          |         |
| 4                        | <b>RECEIPTS:</b>                                                                                                                                                                                                                                                       |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 5                        | Ad Valorem Taxes Received by District                                                                                                                                                                                                                                  |   |   |   |   | 10, 20, 40 or 50-1100, 80     | 857,196                           | 6,283,337                |                                     |                                                      |                         |                        |         |                          |         |
| 6                        | Earnings on Investments                                                                                                                                                                                                                                                |   |   |   |   | 10, 20, 40, 50 or 60-1500, 80 | 26,348                            |                          |                                     |                                                      |                         |                        |         |                          |         |
| 7                        | Drivers' Education Fees                                                                                                                                                                                                                                                |   |   |   |   | 10-1970                       |                                   |                          |                                     |                                                      | 66,078                  |                        |         |                          |         |
| 8                        | School Facility Occupation Tax Proceeds                                                                                                                                                                                                                                |   |   |   |   | 30 or 60-1983                 |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 9                        | Driver Education                                                                                                                                                                                                                                                       |   |   |   |   | 10 or 20-3370                 |                                   |                          |                                     |                                                      | 45,511                  |                        |         |                          |         |
| 10                       | Other Receipts (Describe & Itemize)                                                                                                                                                                                                                                    |   |   |   |   | --                            | 0                                 |                          |                                     |                                                      |                         |                        |         |                          |         |
| 11                       | Sale of Bonds                                                                                                                                                                                                                                                          |   |   |   |   | 10, 20, 40 or 60-7200         |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 12                       | <b>Total Receipts</b>                                                                                                                                                                                                                                                  |   |   |   |   |                               | 883,544                           | 6,283,337                | 0                                   | 0                                                    | 111,589                 |                        |         |                          |         |
| 13                       | <b>DISBURSEMENTS:</b>                                                                                                                                                                                                                                                  |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 14                       | Instruction                                                                                                                                                                                                                                                            |   |   |   |   | 10 or 50-1000                 |                                   | 6,283,337                |                                     |                                                      | 111,068                 |                        |         |                          |         |
| 15                       | Facilities Acquisition & Construction Services                                                                                                                                                                                                                         |   |   |   |   | 20 or 60-2530                 |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 16                       | Tort Immunity Services                                                                                                                                                                                                                                                 |   |   |   |   | 80                            | 892,214                           |                          |                                     |                                                      |                         |                        |         |                          |         |
| 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>                                                                                                                                                                                                                                             |   |   |   |   |                               | 892,214                           | 6,283,337                | 0                                   | 0                                                    | 111,068                 |                        |         |                          |         |
| 24                       | <b>Ending Cash Basis Fund Balance as of June 30, 2023</b>                                                                                                                                                                                                              |   |   |   |   |                               | 535,710                           | 0                        | 0                                   | 0                                                    | 60,034                  |                        |         |                          |         |
| 25                       | <b>Reserved Cash Balance</b>                                                                                                                                                                                                                                           |   |   |   |   | 714                           |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 26                       | <b>Unreserved Cash Balance</b>                                                                                                                                                                                                                                         |   |   |   |   | 730                           | 535,710                           | 0                        | 0                                   | 0                                                    | 60,034                  |                        |         |                          |         |
| 27                       |                                                                                                                                                                                                                                                                        |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 28                       | <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>                                                                                                                                                                                                             |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 29                       |                                                                                                                                                                                                                                                                        |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 30                       | <b>Yes</b> <input type="checkbox"/> <b>No</b> <input 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">892,214</td> </tr> <tr> <td>Total Reserve Remaining:</td> <td align="right">535,710</td> </tr> </table> |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         | Total Claims Payments: | 892,214 | Total Reserve Remaining: | 535,710 |
| Total Claims Payments:   | 892,214                                                                                                                                                                                                                                                                |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| Total Reserve Remaining: | 535,710                                                                                                                                                                                                                                                                |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 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)                                                                                                                                                                                                                                  |   |   |   |   |                               | 745,330                           |                          |                                     |                                                      |                         |                        |         |                          |         |
| 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                                                                                                                                                                                                                                                         |   |   |   |   |                               | 146,884                           |                          |                                     |                                                      |                         |                        |         |                          |         |
| 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>                                                                                                                                                                                              |   |   |   |   |                               | <b>OK</b>                         |                          |                                     |                                                      |                         |                        |         |                          |         |
| 48                       |                                                                                                                                                                                                                                                                        |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 49                       | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.                                                                                                                             |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |
| 50                       | 55 ILCS 5/5-1006.7                                                                                                                                                                                                                                                     |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |         |                          |         |

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

|    | A                                                                                                                                               | B                                                                                                                                                                                                                                                                                            | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        | L         |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|-----------|
| 1  | <b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>                                                                                                 |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 2  | Please read schedule instructions before completing.                                                                                            |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 3  | <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div>                                                              |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 4  | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?                                  | X                                                                                                                                                                                                                                                                                            | Yes         |                          |               |                |                                       | No               |              |      |                          |           |
| 5  | If the answer to the above question is "YES", this schedule must be completed.                                                                  |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 6  | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 7  | <b>Part 1: CARES, CRRSA, and ARP REVENUE</b>                                                                                                    |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 8  | <b>Revenue Section A</b>                                                                                                                        | Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR. |             |                          |               |                |                                       |                  |              |      |                          |           |
| 9  |                                                                                                                                                 |                                                                                                                                                                                                                                                                                              | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     | Total     |
| 10 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |           |
| 11 |                                                                                                                                                 |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 12 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 13 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)                                                                    | 4998                                                                                                                                                                                                                                                                                         | 0           | 112,759                  |               |                |                                       |                  |              |      |                          | 112,759   |
| 14 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   | 4998                                                                                                                                                                                                                                                                                         | 222,410     | 1,063,121                |               |                |                                       |                  |              |      |                          | 1,285,531 |
| 15 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 16 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 17 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                                 | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 18 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                                     | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 19 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                                       | 4998                                                                                                                                                                                                                                                                                         | 7,248       |                          |               |                |                                       |                  |              |      |                          | 7,248     |
| 20 | <b>Total Revenue Section A</b>                                                                                                                  |                                                                                                                                                                                                                                                                                              | 229,658     | 1,175,880                |               | 0              | 0                                     | 0                |              |      | 0                        | 1,405,538 |
| 21 | <b>Revenue Section B</b>                                                                                                                        | Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.                                                                      |             |                          |               |                |                                       |                  |              |      |                          |           |
| 22 |                                                                                                                                                 |                                                                                                                                                                                                                                                                                              | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     | Total     |
| 23 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |           |
| 24 |                                                                                                                                                 |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |           |
| 25 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 26 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)                                                            | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 27 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 28 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |
| 29 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   | 4998                                                                                                                                                                                                                                                                                         | 65,650      | 55,504                   |               |                |                                       |                  |              |      |                          | 121,154   |
| 30 | CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)                                                                                        | 4210                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      |                          | 0         |

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

|    | A                                                                                                                                      | B                | C       | D         | E | F  | G  | H  | I | J | K  | L         |
|----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---------|-----------|---|----|----|----|---|---|----|-----------|
| 31 | ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)                                                                               | 4210             | 156,134 |           |   |    |    |    |   |   |    | 156,134   |
| 32 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)                                                                                  | 4998             | 206,837 |           |   |    |    |    |   |   |    | 206,837   |
| 33 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)                                                                                    | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 34 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)                                          | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 35 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                        | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 36 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                            | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 37 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                              | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 38 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B        | 4998             |         |           |   |    |    |    |   |   |    | 0         |
| 39 | <b>Total Revenue Section B</b>                                                                                                         |                  | 428,621 | 55,504    |   | 0  | 0  | 0  |   |   | 0  | 484,125   |
| 40 | <b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>                                                      |                  |         |           |   |    |    |    |   |   |    |           |
| 41 | Total Other Federal Revenue (Section A plus Section B)                                                                                 | 4998             | 502,145 | 1,231,384 |   | 0  | 0  | 0  |   |   | 0  | 1,733,529 |
| 42 | Total Other Federal Revenue from Revenue Tab                                                                                           | 4998             | 502,145 | 1,231,384 |   | 0  | 0  | 0  |   |   | 0  | 1,733,529 |
| 43 | Difference (must equal 0)                                                                                                              |                  | 0       | 0         |   | 0  | 0  | 0  |   |   | 0  | 0         |
| 44 | Error must be corrected before submitting to ISBE                                                                                      |                  | OK      | OK        |   | OK | OK | OK |   |   | OK | OK        |
| 45 |                                                                                                                                        |                  |         |           |   |    |    |    |   |   |    |           |
| 46 | <b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>                                                                                      |                  |         |           |   |    |    |    |   |   |    |           |
| 47 | 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 | <b>ESSER I EXPENDITURES (CARES)</b>                                                                                                    |                  |         |           |   |    |    |    |   |   |    |           |
| 50 |                                                                                                                                        |                  |         |           |   |    |    |    |   |   |    |           |
| 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 |                                                                                                                                        |                  |         |           |   |    |    |    |   |   |    |           |

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

|     | A                                                                                                                                                     | B                | C | D        | E                 | F                  | G                    | H              | I     | J                         | K                    | L                  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 68  | <b>ESSER II EXPENDITURES (CRRSA)</b>                                                                                                                  |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 69  |                                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 70  | <b>FUNCTION</b>                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 71  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 72  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 73  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 74  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 75  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 76  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 77  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 78  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 79  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 80  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 81  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 82  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 83  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 0                    | 0              |       | 0                         |                      | 0                  |
| 84  | <b>Expenditure Section C:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 85  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 86  | <b>GEER I EXPENDITURES (CARES)</b>                                                                                                                    |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 87  |                                                                                                                                                       |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 88  | <b>FUNCTION</b>                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 89  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 90  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 91  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 92  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 93  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 94  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 95  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 96  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 97  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 98  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 99  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 100 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 101 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 0                    | 0              |       | 0                         |                      | 0                  |
| 102 | <b>Expenditure Section D:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 103 |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 104 | <b>GEER II EXPENDITURES (CRRSA)</b>                                                                                                                   |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 105 |                                                                                                                                                       |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 106 | <b>FUNCTION</b>                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |

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

|     | A                                                                                                                                                     | B                | C                              | D                 | E                  | F                    | G              | H     | I                         | J                    | K                  | L       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---------|
| 107 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 108 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 109 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 110 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 111 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 112 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 113 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 114 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 115 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 116 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 117 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 118 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 119 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                                |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0       |
| 120 | <b>Expenditure Section E:</b>                                                                                                                         |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 121 | <b>ESSER III EXPENDITURES (ARP)</b>                                                                                                                   |                  | <b>-----DISBURSEMENTS-----</b> |                   |                    |                      |                |       |                           |                      |                    |         |
| 122 |                                                                                                                                                       |                  | (100)                          | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |         |
| 123 |                                                                                                                                                       |                  | Salaries                       | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |         |
| 124 | <b>FUNCTION</b>                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 125 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 126 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             | 126,352                        | 22,283            |                    | 17,603               |                |       |                           |                      |                    | 166,238 |
| 127 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             | 11,364                         | 2,816             | 13,208             |                      | 54,504         |       |                           |                      |                    | 81,892  |
| 128 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 129 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 130 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 131 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                                |                   |                    |                      | 54,504         |       |                           |                      |                    | 54,504  |
| 132 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 133 |                                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 134 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 135 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 136 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 137 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                                |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0       |
| 138 | <b>Expenditure Section F:</b>                                                                                                                         |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 139 | <b>CRRSA Child Nutrition (CRRSA)</b>                                                                                                                  |                  | <b>-----DISBURSEMENTS-----</b> |                   |                    |                      |                |       |                           |                      |                    |         |
| 140 |                                                                                                                                                       |                  | (100)                          | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |         |
| 141 |                                                                                                                                                       |                  | Salaries                       | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |         |
| 142 | <b>FUNCTION</b>                                                                                                                                       |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 143 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                                |                   |                    |                      |                |       |                           |                      |                    |         |
| 144 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                                |                   |                    |                      |                |       |                           |                      |                    | 0       |

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

|     | A                                                                                                                                      | B                | C | D | E | F       | G       | H     | I | J | K | L       |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---------|---------|-------|---|---|---|---------|
| 145 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |         |         |       |   |   |   | 0       |
| 146 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 147 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |         |         |       |   |   |   |         |
| 148 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |         |         |       |   |   |   | 0       |
| 149 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |         |         |       |   |   |   | 0       |
| 150 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |         |         |       |   |   |   | 0       |
| 151 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 152 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |         |         |       |   |   |   |         |
| 153 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |         |         |       |   |   |   | 0       |
| 154 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |         |         |       |   |   |   | 0       |
| 155 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   | 0       | 0       | 0     |   | 0 |   | 0       |
| 156 | <b>Expenditure Section G:</b>                                                                                                          |                  |   |   |   |         |         |       |   |   |   |         |
| 157 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 158 | <b>ARP Child Nutrition (ARP)</b>                                                                                                       |                  |   |   |   |         |         |       |   |   |   |         |
| 159 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 160 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 161 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |         |         |       |   |   |   |         |
| 162 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |         |         |       |   |   |   | 0       |
| 163 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   | 0       | 156,314 |       |   |   |   | 156,314 |
| 164 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 165 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |         |         |       |   |   |   |         |
| 166 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |         |         |       |   |   |   | 0       |
| 167 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |         |         |       |   |   |   | 0       |
| 168 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   | 0       | 156,134 |       |   |   |   | 156,134 |
| 169 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 170 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |         |         |       |   |   |   |         |
| 171 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |         |         |       |   |   |   | 0       |
| 172 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |         |         |       |   |   |   | 0       |
| 173 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   |   | 0       | 0       | 0     |   | 0 |   | 0       |
| 174 | <b>Expenditure Section H:</b>                                                                                                          |                  |   |   |   |         |         |       |   |   |   |         |
| 175 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 176 | <b>ARP IDEA (ARP)</b>                                                                                                                  |                  |   |   |   |         |         |       |   |   |   |         |
| 177 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 178 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |
| 179 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |         |         |       |   |   |   |         |
| 180 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   | 0 |   | 20,000  | 49,195  | 5,195 |   |   |   | 74,390  |
| 181 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   | 0 |   | 132,586 |         |       |   |   |   | 132,586 |
| 182 |                                                                                                                                        |                  |   |   |   |         |         |       |   |   |   |         |

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

|     | A                                                                                                                                                     | B                | C                       | D                          | E                           | F                             | G                       | H              | I                                  | J                             | K                           | L |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|---|
| 183 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 184 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 185 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 186 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 187 |                                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 188 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 189 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 190 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 191 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                         |                            | 0                           | 0                             | 0                       |                |                                    | 0                             |                             | 0 |
| 192 | <b>Expenditure Section I:</b>                                                                                                                         |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 193 | <b>ARP Homeless I (ARP)</b>                                                                                                                           |                  | -----DISBURSEMENTS----- |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 194 |                                                                                                                                                       |                  | (100)<br>Salaries       | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 195 |                                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 196 | <b>FUNCTION</b>                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 197 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 198 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 199 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 200 |                                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 201 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 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 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 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 | <b>Expenditure Section J:</b>                                                                                                                         |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 211 | <b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>                                                                                      |                  | -----DISBURSEMENTS----- |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 212 |                                                                                                                                                       |                  | (100)<br>Salaries       | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 213 |                                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 214 | <b>FUNCTION</b>                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 215 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 216 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 217 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                         |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 218 |                                                                                                                                                       |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 219 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                         |                            |                             |                               |                         |                |                                    |                               |                             |   |

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

|     | A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| 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 | <b>Expenditure Section K:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 229 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 230 | <b>Other CARES Act Expenditures (not accounted for above)</b>                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 231 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 232 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 233 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 234 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 235 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 236 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 237 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 238 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 239 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 240 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 241 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 242 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| 243 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 244 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 245 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   | 0 | 0 | 0 |   |   | 0 |   | 0 |
| 246 | <b>Expenditure Section L:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 247 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 248 | <b>Other CRRSA Expenditures (not accounted for above)</b>                                                                              |                  |   |   |   |   |   |   |   |   |   |   |
| 249 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 250 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 251 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 252 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 253 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 254 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 255 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 256 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 257 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 258 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 259 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |

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

|     | A                                                                                                                                                     | B                | C                           | D                 | E                  | F                    | G              | H     | I                         | J                    | K                  | L       |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---------|
| 260 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 261 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 262 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 263 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                             |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0       |
| 264 | <b>Expenditure Section M:</b>                                                                                                                         |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 265 | <b>Other ARP Expenditures (not accounted for above)</b>                                                                                               |                  | -----DISBURSEMENTS-----     |                   |                    |                      |                |       |                           |                      |                    |         |
| 266 |                                                                                                                                                       |                  | (100)                       | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |         |
| 267 |                                                                                                                                                       |                  | Salaries                    | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |         |
| 268 | <b>FUNCTION</b>                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 269 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 270 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 271 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 272 |                                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 273 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 274 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 275 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 276 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 277 |                                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 278 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 279 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 280 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                             |                   |                    |                      |                |       |                           |                      |                    | 0       |
| 281 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                             |                   |                    | 0                    | 0              | 0     |                           | 0                    |                    | 0       |
| 282 |                                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 283 | <b>Expenditure Section N:</b>                                                                                                                         |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 284 | <b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>                                                                                    |                  | -----DISBURSEMENTS-----     |                   |                    |                      |                |       |                           |                      |                    |         |
| 285 |                                                                                                                                                       |                  | (100)                       | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |         |
| 286 |                                                                                                                                                       |                  | Salaries                    | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |         |
| 287 | <b>FUNCTION</b>                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 288 | INSTRUCTION                                                                                                                                           | 1000             | 126,352                     | 22,283            | 20,000             | 66,798               | 5,195          | 0     | 0                         |                      |                    | 240,628 |
| 289 | SUPPORT SERVICES                                                                                                                                      | 2000             | 11,364                      | 2,816             | 145,794            | 156,314              | 54,504         | 0     | 0                         |                      |                    | 370,792 |
| 290 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             | 0                           | 0                 | 0                  | 0                    | 0              | 0     | 0                         |                      |                    | 0       |
| 291 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             | 0                           | 0                 | 0                  | 0                    | 54,504         | 0     | 0                         |                      |                    | 54,504  |
| 292 | FOOD SERVICES (Total)                                                                                                                                 | 2560             | 0                           | 0                 | 0                  | 156,134              | 0              | 0     | 0                         |                      |                    | 156,134 |
| 293 | <b>TOTAL EXPENDITURES</b>                                                                                                                             |                  | Functions 1000 & 2000 total |                   |                    |                      |                |       |                           |                      |                    | 611,420 |
| 294 |                                                                                                                                                       |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 295 | <b>Expenditure Section O:</b>                                                                                                                         |                  |                             |                   |                    |                      |                |       |                           |                      |                    |         |
| 296 | <b>TOTAL TECHNOLOGY</b>                                                                                                                               |                  | -----DISBURSEMENTS-----     |                   |                    |                      |                |       |                           |                      |                    |         |
| 297 |                                                                                                                                                       |                  | (100)                       | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |         |

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

|     | A                                                                                               | B                | C | D | E | F | G | H | I | J | K | L |
|-----|-------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| 298 | EXPENDITURES (from all CARES, CRRSA, & ARP funds)                                               |                  |   |   |   |   |   |   |   |   |   |   |
| 299 |                                                                                                 |                  |   |   |   |   |   |   |   |   |   |   |
|     | FUNCTION                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 300 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology |   |   |   | 0 | 0 | 0 |   | 0 |   | 0 |

|    | A                                                     | B             | C                                          | D                                                                 | E                                                              | F                                    | G                        | H                                                                  | I                                                                                  | J                                                                               | K                                                            | L                                                         |
|----|-------------------------------------------------------|---------------|--------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------|--------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|
| 1  | <b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>    |               |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 2  | <b>Description of Assets</b><br>(Enter Whole Dollars) | <b>Acct #</b> | <b>Cost<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Additions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Cost Ending<br/>June 30, 2023</b> | <b>Life In<br/>Years</b> | <b>Accumulated<br/>Depreciation<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Depreciation<br/>Allowable<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Depreciation<br/>Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Accumulated<br/>Depreciation Ending<br/>June 30, 2023</b> | <b>Ending Balance<br/>Undepreciated<br/>June 30, 2023</b> |
| 3  | Works of Art & Historical Treasures                   | 210           |                                            |                                                                   |                                                                | 0                                    | 50                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 4  | Land                                                  | 220           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 5  | Non-Depreciable Land                                  | 221           | 6,004,268                                  |                                                                   |                                                                | 6,004,268                            |                          |                                                                    |                                                                                    |                                                                                 |                                                              | 6,004,268                                                 |
| 6  | Depreciable Land                                      | 222           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 7  | Buildings                                             | 230           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 8  | Permanent Buildings                                   | 231           | 136,100,469                                | 6,767,619                                                         |                                                                | 142,868,088                          | 50                       | 47,820,837                                                         | 3,058,611                                                                          |                                                                                 | 50,879,448                                                   | 91,988,640                                                |
| 9  | Temporary Buildings                                   | 232           |                                            |                                                                   |                                                                | 0                                    | 20                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 10 | Improvements Other than Buildings<br>(Infrastructure) | 240           | 5,515,313                                  | 531,603                                                           | 166,857                                                        | 5,880,059                            | 20                       | 3,692,194                                                          | 177,050                                                                            |                                                                                 | 3,869,244                                                    | 2,010,815                                                 |
| 11 | Capitalized Equipment                                 | 250           |                                            |                                                                   |                                                                |                                      | 10                       |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 12 | 10 Yr Schedule                                        | 251           | 9,252,587                                  | 550,318                                                           |                                                                | 9,802,905                            |                          | 8,763,394                                                          | 302,791                                                                            |                                                                                 | 9,066,185                                                    | 736,720                                                   |
| 13 | 5 Yr Schedule                                         | 252           | 484,636                                    | 426,448                                                           |                                                                | 911,084                              |                          | 271,994                                                            | 387,862                                                                            |                                                                                 | 659,856                                                      | 251,228                                                   |
| 14 | 3 Yr Schedule                                         | 253           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 15 | Construction in Progress                              | 260           | 3,651,988                                  | 1,972,122                                                         | 3,651,988                                                      | 1,972,122                            | --                       |                                                                    |                                                                                    |                                                                                 |                                                              | 1,972,122                                                 |
| 16 | Total Capital Assets                                  | 200           | 161,009,261                                | 10,248,110                                                        | 3,818,845                                                      | 167,438,526                          | 10                       | 60,548,419                                                         | 3,926,314                                                                          | 0                                                                               | 64,474,733                                                   | 102,963,793                                               |
| 17 | Non-Capitalized Equipment                             | 700           |                                            |                                                                   |                                                                | 1,035,466                            |                          |                                                                    | 103,547                                                                            |                                                                                 |                                                              |                                                           |
| 18 | Allowable Depreciation                                |               |                                            |                                                                   |                                                                |                                      |                          | 4,029,861                                                          |                                                                                    |                                                                                 |                                                              |                                                           |

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

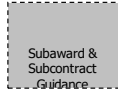
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



### Indirect Cost Rate Plan

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

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

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

[illegible]



|    | A                                                                                                        | B                                       | C                                                                | D      | E          | F | G | H |
|----|----------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|--------|------------|---|---|---|
| 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                                               | \$     | 52,000,387 |   |   |   |
| 9  | O&M                                                                                                      | Expenditures 16-24, L155                | Total Expenditures                                               |        | 8,721,260  |   |   |   |
| 10 | DS                                                                                                       | Expenditures 16-24, L178                | Total Expenditures                                               |        | 8,789,305  |   |   |   |
| 11 | TR                                                                                                       | Expenditures 16-24, L214                | Total Expenditures                                               |        | 5,008,553  |   |   |   |
| 12 | MR/SS                                                                                                    | Expenditures 16-24, L292                | Total Expenditures                                               |        | 1,774,062  |   |   |   |
| 13 | TORT                                                                                                     | Expenditures 16-24, L422                | Total Expenditures                                               |        | 892,214    |   |   |   |
| 14 |                                                                                                          |                                         | Total Expenditures                                               | \$     | 77,185,781 |   |   |   |
| 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                            |        | 751,630    |   |   |   |
| 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                                      |        | 0          |   |   |   |
| 39 | ED                                                                                                       | Expenditures 16-24, L20, Col K          | 1910 Pre-K Programs - Private Tuition                            |        | 0          |   |   |   |
| 40 | ED                                                                                                       | Expenditures 16-24, L21, Col K          | 1911 Regular K-12 Programs - Private Tuition                     |        | 0          |   |   |   |
| 41 | ED                                                                                                       | Expenditures 16-24, L22, Col K          | 1912 Special Education Programs K-12 - Private Tuition           |        | 1,669,395  |   |   |   |
| 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                                          |        | 0          |   |   |   |
| 53 | ED                                                                                                       | Expenditures 16-24, L104, Col K         | 4000 Total Payments to Other Govt Units                          |        | 4,675,378  |   |   |   |
| 54 | ED                                                                                                       | Expenditures 16-24, L116, Col G         | - Capital Outlay                                                 |        | 31,483     |   |   |   |
| 55 | ED                                                                                                       | Expenditures 16-24, L116, Col I         | - Non-Capitalized Equipment                                      |        | 774,623    |   |   |   |
| 56 | O&M                                                                                                      | Expenditures 16-24, L134, Col K - (G+I) | 3000 Community Services                                          |        | 0          |   |   |   |
| 57 | O&M                                                                                                      | Expenditures 16-24, L143, Col K         | 4000 Total Payments to Other Govt Units                          |        | 0          |   |   |   |
| 58 | O&M                                                                                                      | Expenditures 16-24, L155, Col G         | - Capital Outlay                                                 |        | 3,270,646  |   |   |   |
| 59 | O&M                                                                                                      | Expenditures 16-24, L155, Col I         | - Non-Capitalized Equipment                                      |        | 259,183    |   |   |   |
| 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      |        | 3,052,629  |   |   |   |
| 62 | TR                                                                                                       | Expenditures 16-24, L189, Col K - (G+I) | 3000 Community Services                                          |        | 0          |   |   |   |
| 63 | TR                                                                                                       | Expenditures 16-24, L200, Col K         | 4000 Total Payments to Other Govt Units                          |        | 0          |   |   |   |
| 64 | TR                                                                                                       | Expenditures 16-24, L210, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt      |        | 0          |   |   |   |
| 65 | TR                                                                                                       | Expenditures 16-24, L214, Col G         | - Capital Outlay                                                 |        | 0          |   |   |   |
| 66 | TR                                                                                                       | Expenditures 16-24, L214, Col I         | - Non-Capitalized Equipment                                      |        | 1,660      |   |   |   |
| 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                          |        | 33,140     |   |   |   |
| 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                                      |        | 0          |   |   |   |
| 72 | MR/SS                                                                                                    | Expenditures 16-24, L277, Col K         | 3000 Community Services                                          |        | 0          |   |   |   |
| 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                 | G | H |
|-----|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|------------------------------------|---------------|-------------------|---|---|
| 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>14,519,767</b> |   |   |
| 97  | <b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>                                                  |                                         |                           |                                    |               | <b>62,666,014</b> |   |   |
| 98  | <b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b> |                                         |                           |                                    |               | <b>4,415.05</b>   |   |   |
| 99  | <b>Estimated OEPP (Line 97 divided by Line 98)</b>                                                                    |                                         |                           |                                    | \$            | <b>14,193.73</b>  |   |   |
| 100 |                                                                                                                       |                                         |                           |                                    |               |                   |   |   |

|     | A                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B                                    | C                                                                                           | D                                                                                                              | E           | F          | H |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-------------|------------|---|
| 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)                         |                                                                                                                | 592         |            |   |
| 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                                                                     |                                                                                                                | 1,125,969   |            |   |
| 115 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L83, Col C,D         | 1700 Total District/School Activity Income (without Student Activity Funds)                 |                                                                                                                | 535,075     |            |   |
| 116 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L86, Col C           | 1811 Rentals - Regular Textbooks                                                            |                                                                                                                | 910,094     |            |   |
| 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)                                                             |                                                                                                                | 369,580     |            |   |
| 121 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L97, Col C,D         | 1910 Rentals                                                                                |                                                                                                                | 48,434      |            |   |
| 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                                                           |                                                                                                                | 67,668      |            |   |
| 124 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L108, Col C          | 1993 Other Local Fees (Describe & Itemize)                                                  |                                                                                                                | 0           |            |   |
| 125 | ED-O&M-TR                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revenues 10-15, L134, Col C,D,F      | 3100 Total Special Education                                                                |                                                                                                                | 635,550     |            |   |
| 126 | ED-O&M-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revenues 10-15, L143, Col C,D,G      | 3200 Total Career and Technical Education                                                   |                                                                                                                | 119,189     |            |   |
| 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                                                           |                                                                                                                | 940         |            |   |
| 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                                                                       |                                                                                                                | 45,511      |            |   |
| 131 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L157, Col C,D,F,G    | 3500 Total Transportation                                                                   |                                                                                                                | 2,854,391   |            |   |
| 132 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L158, Col C          | 3610 Learning Improvement - Change Grants                                                   |                                                                                                                | 0           |            |   |
| 133 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L159, Col C,D,F,G    | 3660 Scientific Literacy                                                                    |                                                                                                                | 0           |            |   |
| 134 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L160, Col C,F,G      | 3695 Truant Alternative/Optional Education                                                  |                                                                                                                | 0           |            |   |
| 135 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L162, Col C,D,F,G    | 3766 Chicago General Education Block Grant                                                  |                                                                                                                | 0           |            |   |
| 136 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L163, Col C,D,F,G    | 3767 Chicago Educational Services Block Grant                                               |                                                                                                                | 0           |            |   |
| 137 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L164, Col C,D,E,F,G  | 3775 School Safety & Educational Improvement Block Grant                                    |                                                                                                                | 0           |            |   |
| 138 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L165, Col C,D,E,F,G  | 3780 Technology - Technology for Success                                                    |                                                                                                                | 0           |            |   |
| 139 | ED-TR                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Revenues 10-15, L166, Col C,F        | 3815 State Charter Schools                                                                  |                                                                                                                | 0           |            |   |
| 140 | O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Revenues 10-15, L169, Col D          | 3925 School Infrastructure - Maintenance Projects                                           |                                                                                                                | 50,000      |            |   |
| 141 | ED-O&M-DS-TR-MR/SS-Tort                                                                                                                                                                                                                                                                                                                                                                                                                                | Revenues 10-15, L170, Col C-G,J      | 3999 Other Restricted Revenue from State Sources                                            |                                                                                                                | 0           |            |   |
| 142 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L179, Col C          | 4045 Head Start (Subtract)                                                                  |                                                                                                                | 0           |            |   |
| 143 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L183, Col C,D,F,G    | - Total Restricted Grants-In-Aid Received Directly from Federal Govt                        |                                                                                                                | 0           |            |   |
| 144 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L190, Col C,D,F,G    | 4100 Total Title V                                                                          |                                                                                                                | 0           |            |   |
| 145 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues 10-15, L200, Col C,G        | 4200 Total Food Service                                                                     |                                                                                                                | 607,283     |            |   |
| 146 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L206, Col C,D,F,G    | 4300 Total Title I                                                                          |                                                                                                                | 209,057     |            |   |
| 147 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L211, Col C,D,F,G    | 4400 Total Title IV                                                                         |                                                                                                                | 11,911      |            |   |
| 148 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L216, Col C,D,F,G    | 4620 Fed - Spec Education - IDEA - Flow Through                                             |                                                                                                                | 822,264     |            |   |
| 149 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L217, Col C,D,F,G    | 4625 Fed - Spec Education - IDEA - Room & Board                                             |                                                                                                                | 408,780     |            |   |
| 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                                                                    |                                                                                                                | 22,397      |            | # |
| 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)                                          |                                                                                                                | 1,988       |            | # |
| 181 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L259, Col C,F,G      | 4909 Title III - Language Inst Program - Limited Eng (LIPLEP)                               |                                                                                                                | 36,100      |            |   |
| 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                                                             |                                                                                                                | 33,259      |            |   |
| 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                                      |                                                                                                                | 81,284      |            | # |
| 190 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L268, Col C,D,F,G    | 4992 Medicaid Matching Funds - Fee-for-Service Program                                      |                                                                                                                | 290,931     |            |   |
| 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)                     |                                                                                                                | 1,733,529   |            |   |
| 192 | Federal Stimulus Revenue                                                                                                                                                                                                                                                                                                                                                                                                                               | CARES CRRSA ARP Schedule             | Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses |                                                                                                                | (1,405,538) |            |   |
| 193 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues (Part of EBF Payment)       | 3100 Special Education Contributions from EBF Funds **                                      |                                                                                                                | 1,214,445   |            |   |
| 194 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues (Part of EBF Payment)       | 3300 English Learning (Bilingual) Contributions from EBF Funds **                           |                                                                                                                | 128,589     |            |   |
| 196 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Deductions for PCTC Computation Line 104 through Line 193                                                | \$          | 10,959,272 |   |
| 197 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Net Operating Expense for Tuition Computation (Line 97 minus Line 195)                                         |             | 51,706,742 |   |
| 198 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Depreciation Allowance (from page 36, Line 18, Col I)                                                    |             | 4,029,861  |   |
| 199 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Allowance for PCTC Computation (Line 196 plus Line 197)                                                  |             | 55,736,603 |   |
| 200 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 |             | 4,415.05   |   |
| 201 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Estimated PCTC (Line 198 divided by Line 199) * \$                                                       |             | 12,624.23  | # |
| 202 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             |                                                                                                                |             |            |   |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.                                                                                                                                                                                                                                                                         |                                      |                                                                                             |                                                                                                                |             |            |   |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage.                                                                                                                                                                                                                                                                                                                                                                                   |                                      |                                                                                             |                                                                                                                |             |            |   |
| 205 | Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193. |                                      |                                                                                             |                                                                                                                |             |            |   |

## 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |           |                           | 607,284             |                             |                     |   |
| 11 | Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |           |                           |                     |                             |                     |   |
| 12 | Internal Services (10, 50, and 80 -2570)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |           |                           |                     |                             |                     |   |
| 13 | Staff Services (10, 50, and 80 -2640)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |           |                           |                     |                             |                     |   |
| 14 | Data Processing Services (10, 50, & 80 -2660)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |           |                           |                     |                             |                     |   |
| 15 | <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            |           |                           | 31,270,141          |                             | 31,270,141          |   |
| 20 | <b>Support Services:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |           |                           |                     |                             |                     |   |
| 21 | Pupil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2100            |           |                           | 3,630,671           |                             | 3,630,671           |   |
| 22 | Instructional Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2200            |           |                           | 3,156,189           |                             | 3,156,189           |   |
| 23 | General Admin.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2300            |           |                           | 2,353,574           |                             | 2,353,574           |   |
| 24 | School Admin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2400            |           |                           | 3,551,088           |                             | 3,551,088           |   |
| 25 | <b>Business:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |           |                           |                     |                             |                     |   |
| 26 | Direction of Business Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2510            | 97,073    | 0                         | 97,073              | 0                           |                     |   |
| 27 | Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2520            | 1,006,870 | 0                         | 1,006,870           | 0                           |                     |   |
| 28 | Oper. & Maint. Plant Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2540            |           | 5,527,316                 | 5,527,316           | 0                           |                     |   |
| 29 | Pupil Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2550            |           | 5,404,541                 |                     | 5,404,541                   |                     |   |
| 30 | Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2560            |           | 1,027,722                 |                     | 1,027,722                   |                     |   |
| 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            |           | 125,007                   |                     | 125,007                     |                     |   |
| 36 | Staff Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2640            | 0         | 0                         | 0                   | 0                           |                     |   |
| 37 | Data Processing Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2660            | 1,626,027 | 0                         | 1,626,027           | 0                           |                     |   |
| 38 | <b>Other:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |           |                           |                     |                             |                     |   |
| 39 | Community Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3000            |           | 0                         |                     | 0                           |                     |   |
| 40 | <b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |           |                           | (1,674,953)         |                             | (1,674,953)         |   |
| 41 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 |           | 2,729,970                 | 54,371,296          | 8,257,286                   | 48,843,980          |   |
| 42 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |           | <b>Restricted Rate</b>    |                     | <b>Unrestricted Rate</b>    |                     |   |
| 43 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |           | Total Indirect Costs:     | 2,729,970           | Total Indirect Costs:       | 8,257,286           |   |
| 44 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |           | Total Direct Costs:       | 54,371,296          | Total Direct Costs:         | 48,843,980          |   |
| 45 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |           | <b>= 5.02%</b>            |                     | <b>= 16.91%</b>             |                     |   |
| 46 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |           |                           |                     |                             |                     |   |

|    | A                                                                                                                                                    | B | C                 | D                   | E                          | F                                                                                                             |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------|---|-------------------|---------------------|----------------------------|---------------------------------------------------------------------------------------------------------------|
| 1  | <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>                                                                                                      |   |                   |                     |                            |                                                                                                               |
| 2  | School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )                                                                                            |   |                   |                     |                            |                                                                                                               |
| 3  | Fiscal Year Ending June 30, 2023                                                                                                                     |   |                   |                     |                            |                                                                                                               |
| 5  | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. |   |                   |                     |                            |                                                                                                               |
| 6  | Central CUSD 301                                                                                                                                     |   |                   |                     |                            |                                                                                                               |
| 7  | 31045301026                                                                                                                                          |   |                   |                     |                            |                                                                                                               |
| 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 | Service or Function ( <u>Check all that apply</u> )                                                                                                  |   |                   |                     | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38)                                       |
| 11 | Curriculum Planning                                                                                                                                  |   |                   |                     |                            |                                                                                                               |
| 12 | Custodial Services                                                                                                                                   |   |                   |                     |                            |                                                                                                               |
| 13 | Educational Shared Programs                                                                                                                          |   | X                 | X                   |                            | NORTHERN KANE VOCATIONAL - REGIONAL PATHWAYS                                                                  |
| 14 | Employee Benefits                                                                                                                                    |   |                   |                     |                            |                                                                                                               |
| 15 | Energy Purchasing                                                                                                                                    |   |                   |                     |                            |                                                                                                               |
| 16 | Food Services                                                                                                                                        |   | X                 | X                   |                            | NORTHERN ILLINOIS INDEPENDENT PURCHASING COOPERATIVE                                                          |
| 17 | Grant Writing                                                                                                                                        |   |                   |                     |                            |                                                                                                               |
| 18 | Grounds Maintenance Services                                                                                                                         |   |                   |                     |                            |                                                                                                               |
| 19 | Insurance                                                                                                                                            |   | X                 | X                   |                            | NORTHERN ILLINOIS HEALTH INSURANCE PROGRAM, PRAIRIE STATE INSURANCE COOPERATIVE                               |
| 20 | Investment Pools                                                                                                                                     |   |                   |                     |                            |                                                                                                               |
| 21 | Legal Services                                                                                                                                       |   |                   |                     |                            |                                                                                                               |
| 22 | Maintenance Services                                                                                                                                 |   |                   |                     |                            |                                                                                                               |
| 23 | Personnel Recruitment                                                                                                                                |   | X                 | X                   |                            | KANE COUNTY HUMAN RESOURCE CONSORTIUM                                                                         |
| 24 | Professional Development                                                                                                                             |   | X                 | X                   |                            | KANE COUNTY REGIONAL OFFICE OF EDUCATION                                                                      |
| 25 | Shared Personnel                                                                                                                                     |   | X                 | X                   |                            | KANE COUNTY SHERIFF'S OFFICE                                                                                  |
| 26 | Special Education Cooperatives                                                                                                                       |   | X                 | X                   |                            | SEE 1 BELOW                                                                                                   |
| 27 | STEM (science, technology, engineering and math) Program Offerings                                                                                   |   |                   |                     |                            |                                                                                                               |
| 28 | Supply & Equipment Purchasing                                                                                                                        |   |                   |                     |                            |                                                                                                               |
| 29 | Technology Services                                                                                                                                  |   |                   |                     |                            |                                                                                                               |
| 30 | Transportation                                                                                                                                       |   |                   |                     |                            |                                                                                                               |
| 31 | Vocational Education Cooperatives                                                                                                                    |   | X                 | X                   |                            | NORTHERN KANE COUNTY REGIONAL VOCATIONAL SYSTEM - CTE/PERKINS                                                 |
| 32 | All Other Joint/Cooperative Agreements                                                                                                               |   | X                 | X                   |                            | ELGIN COMMUNITY COLLEGE                                                                                       |
| 33 | Other                                                                                                                                                |   |                   | X                   |                            | ATHLETICO/AURORA UNIVERSITY                                                                                   |
| 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: Central CUSD 301  
RCDT Number: 31045301026

| Description                                                                                         | Funct. No. | Actual Expenditures, Fiscal Year 2023 |                                       |                     |           | Budgeted Expenditures, Fiscal Year 2024 |                                       |                   |           |
|-----------------------------------------------------------------------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------|-----------|-----------------------------------------|---------------------------------------|-------------------|-----------|
|                                                                                                     |            | (10)<br>Educational Fund              | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund * | Total     | (10)<br>Educational Fund                | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund | Total     |
| 1. Executive Administration Services                                                                | 2320       | 779,792                               |                                       | 0                   | 779,792   | 770,900                                 |                                       |                   | 770,900   |
| 2. Special Area Administration Services                                                             | 2330       | 433,753                               |                                       | 0                   | 433,753   | 497,280                                 |                                       |                   | 497,280   |
| 3. Other Support Services - School Administration                                                   | 2490       | 115,125                               |                                       | 0                   | 115,125   | 124,978                                 |                                       |                   | 124,978   |
| 4. Direction of Business Support Services                                                           | 2510       | 85,038                                | 0                                     | 0                   | 85,038    | 90,564                                  |                                       |                   | 90,564    |
| 5. Internal Services                                                                                | 2570       | 0                                     |                                       | 0                   | 0         |                                         |                                       |                   | 0         |
| 6. Direction of Central Support Services                                                            | 2610       | 0                                     |                                       | 0                   | 0         |                                         |                                       |                   | 0         |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                       |                     | 0         |                                         |                                       |                   | 0         |
| 8. Totals                                                                                           |            | 1,413,708                             | 0                                     | 0                   | 1,413,708 | 1,483,722                               | 0                                     | 0                 | 1,483,722 |
| 9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)                           |            |                                       |                                       |                     |           |                                         |                                       |                   | 5%        |

**CERTIFICATION**

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

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

\_\_\_\_\_  
Date

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

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

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

☐ The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.

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

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

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

1. Page 11, Line 94 - Other - Technology Fees, Reimbursement for Repairs, Chargers
2. Page 11, Line 109 - Other Local Revenues - Miscellaneous Grants to Pay for School Related Equipment, Reimbursements
3. Page 14, Line 269 - Other Restricted Revenue from Federal Sources - ISBE ESSER 3 Grant, IDEA Flow Through, IDEA Preschool, ISBE ESSER 2 Grant
4. Page 17, Line 58 - Other Support Services - School Admin - Dean Assistant Salary/Payroll, Insurance
5. Page 19, Line 175 - Debt Services - Other - Bond/Debt Certificate Admin Fees
6. Page 20, Line 257 - Other Support Services - School Administration - IMRF
7. Page 25, Line 18 - Revenue Recapture Receipts from Kane County
 

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 AUDITCHECK -Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33) - Bus leases paid from Fund 40
9.
 

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 AUDITCHECK - Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49) - Bus leases paid from Fund 40
 

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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><br><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  | - If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |                                    |                          |                        |            |
| 5  | - If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       |                                    |                          |                        |            |
| 6  | <b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b><br><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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 51,813,039            | 9,801,217                          | 5,763,207                | 177,070                | 67,554,533 |
| 9  | Direct Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 52,000,387            | 8,721,260                          | 5,008,553                |                        | 65,730,200 |
| 10 | Difference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (187,348)             | 1,079,957                          | 754,654                  | 177,070                | 1,824,333  |
| 11 | Fund Balance - June 30, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 26,943,911            | 8,891,222                          | 7,050,843                | 2,769,010              | 45,654,986 |
| 12 | <div style="text-align: center;"> <b>Balanced - no deficit reduction plan is required.</b> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                       |                                    |                          |                        |            |
| 13 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |            |
| 14 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |            |
| 15 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |            |

# FY 2023 Audit Checklist

RCDT: 31045301026

School District/Joint Agreement Name: Central CUSD 301

Auditor Name: CHERYDEN JUERGENSEN

License #: 065-026816 License Expiration Date (below):  
12/31/2024

31-045-3010-26\_AFR22 Central CUSD 301

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

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

## Balancing Schedule

Check this Section for Error Messages

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

| Description:                                                                                                                                                                        | Error Message                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| <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?                                                                                                                                                   | CASH                                      |
| Choose School District or Joint Agreement.                                                                                                                                          | SCHOOL DISTRICT                           |
| Accounting for late payments (Audit Questionnaire Section D)                                                                                                                        | OK                                        |
| Is Budget Deficit Reduction Plan Required?                                                                                                                                          | Congratulations! You have a balanced AFR. |
| <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).                                                                            | ERROR!                                    |
| Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).                                                 | ERROR!                                    |
| <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](#)

## MEMORANDUM

TO: Dr. Esther Mongan, Superintendent, Board of Education  
FROM: Daina Pflug, Business Manager  
DATE: February 20, 2024  
RE: Presentation of Northern Kane's FY23 Audit Results

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Eccezion's Audit Partner, Cheryden Juergensen, will report out the audit results from the fiscal year ending June 30, 2023. Copies of the audit report were distributed to Board members, included in the Board packet and posted to our website.

### Audit Highlights:

- No negative findings
- Positive fund balance
- No cash overdraft
- Investments were fully insured or collateralized
- Revenues came in under expenditures
- Actual expenditures exceeded budgeted amounts due to the timing of CTEI FY22's payments to districts
- Line-item actual expenditures were generally below those budgeted
- No deficiencies in internal controls reported

Final reports will be given to the Kane County Regional Office of Education and Kane County Tax Extension Office.



January 25, 2024

To the Board of Education  
Northern Kane County Regional Career and Technical Education System  
Burlington, Illinois

We have audited the financial statements of Northern Kane County Regional Career and Technical Education System (System) as of and for the year ended June 30, 2023, and have issued our report thereon dated January 25, 2024. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated May 31, 2023, our responsibility under generally accepted auditing standards, Government Auditing Standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Northern Kane County Regional Career and Technical Education System solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

We have identified the following significant risks:

Management override of controls and improper revenue recognition due to fraud, both of which are commonly identified as significant risks for audits. As both are common significant risk areas, both are addressed by performing the following standard procedures:

- Incorporate an element of unpredictability in designing audit procedures: alternating test of controls at least once every two years vary sampling techniques for detailed transaction testing and interviewing different employees regarding fraud.
- Obtain an understanding of the process and related controls over journal entries and other adjustments and test journal entries and other adjustments we believe to be of higher risk.
- Review significant accounting estimates for evidence of management bias.
- Finally, obtain an understanding of the entity's rationale for significant and unusual transactions, if any.

## **Qualitative Aspects of the Organization's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Northern Kane County Regional Career and Technical Education System are included in Note 1 to the financial statements. There have been no changes in existing significant accounting policies or their application during fiscal year 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgment. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgment. The most sensitive estimates affecting the financial statements are: None noted.

We evaluated the key factors and assumptions used to develop the above estimates and determined that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the System's financial statements relate to: None.

The financial statement disclosures are neutral, consistent and clear.

## **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management: none noted.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or audit matter, which could be significant to the System's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Circumstances that Affect the Form and Content of the Auditor's Report**

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. None Noted.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter.

## **Management Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the System's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings or Issues**

In the normal course of our professional association with the System, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the System, and operating plans and strategies that may affect the risks of material misstatement. However, none of the matters discussed resulted in a condition to our retention as the System's auditors.

## **Other Matters**

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

## **Restriction on Use**

This report is intended solely for the information and use of the Board of Education and management of Northern Kane County Regional Career and Technical Education System and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Eccezion".

Eccezion  
Consulting • CPAs • Technology

Client: **Northern Kane County Regional Career and Technical**  
Engagement: **Northern Kane County Regional Career and Technical Education Sys**  
Period Ending: **6/30/2023**  
Trial Balance: **3020.10 - Education Fund**  
Workpaper: **3520.10 - Education Fund AJE Report**

| Account                                            | Description                        | W/P Ref | Debit            | Credit           |
|----------------------------------------------------|------------------------------------|---------|------------------|------------------|
| <b>Adjusting Journal Entries JE # 1</b>            |                                    |         |                  |                  |
| Record Payroll Payable to Central for June Payroll |                                    |         |                  |                  |
| X2120-100                                          | Salaries                           |         | 4,035.00         |                  |
| X2210-100                                          | Salaries                           |         | 3,108.00         |                  |
| X2210-200                                          | Employee Benefits                  |         | 734.00           |                  |
| X2330-100                                          | Salaries                           |         | 999.00           |                  |
| X2330-200                                          | Employee Benefits                  |         | 1,368.00         |                  |
| X2620-100                                          | Salaries                           |         | 914.00           |                  |
| X2620-200                                          | Employee Benefits                  |         | 203.00           |                  |
| 420                                                | Intergovernmental Accounts Payable |         |                  | 11,083.00        |
| X2120-200                                          | Employee Benefits                  |         |                  | 278.00           |
| <b>Total</b>                                       |                                    |         | <b>11,361.00</b> | <b>11,361.00</b> |

I have reviewed and agree with the above adjustments:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

# Northern Kane County Regional Career and Technical Education System

275 South Street  
Burlington, IL 60109

Eccezion  
Suite 203  
5400 West Elm Street  
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Northern Kane County Regional Career and Technical Education System (System), which comprise the respective financial position as of June 30, 2023, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion on whether the financial statements of the various opinion units are presented fairly, in all material respects, in accordance with the modified cash basis of accounting in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the auditor's report, the following representations made to you during your audit:

## Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 31, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with the regulatory modified cash basis of accounting.
2. The financial statements referred to above have been fairly presented in accordance with the modified cash basis of accounting and include all properly classified funds and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the regulatory modified cash basis of accounting.
10. All events subsequent to the date of the financial statements and for which the regulatory modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.
11. We are in agreement with the adjusting journal entries you have proposed, if any, and they will be posted.
12. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the regulatory modified cash basis of accounting.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. Fund balance reserves are properly classified and, if applicable, approved.
16. Our policy regarding whether to first apply restricted or unrestricted resources when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available is appropriately disclosed and fund balance is properly recognized under the policy.
17. All revenues are appropriately classified.
18. All expenditures have been properly classified in or allocated to functions and programs and allocations, if any, have been made on a reasonable basis.
19. All interfund and intra-entity transactions and balances have been properly classified and reported.
20. Deposit and investment risks have been properly and fully disclosed.
21. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in accordance with the regulatory modified cash basis of accounting.

- d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
22. With respect to preparation of financial statements, and preparation of ISBE's AFR report, we have performed the following:
- a. Made all management decisions and performed all management functions;
  - b. Assigned a competent individual to oversee the services;
  - c. Evaluated the adequacy of the services performed;
  - d. Evaluated and accepted responsibility for the result of the service performed; and
  - e. Established and maintained internal controls, including monitoring ongoing activities.

### **Information Provided**

23. We have provided you with:
- a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the System from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings as listed below:
    - i. July 18, 2022 – Regular Meeting
    - ii. August 15, 2022 – Regular Meeting
    - iii. September 19, 2022 – Budget Hearing
    - iv. September 19, 2022 – Regular Meeting
    - v. September 21, 2022 – Regular Meeting
    - vi. October 12, 2022 – Special Meeting
    - vii. October 18, 2022 – Regular Meeting
    - viii. November 21, 2022 – Regular Meeting
    - ix. December 19, 2022 – Regular Meeting
    - x. January 17, 2023 – Regular Meeting
    - xi. February 21, 2023 – Regular Meeting
    - xii. March 20, 2023 – Regular Meeting
    - xiii. April 17, 2023 – Regular Meeting
    - xiv. May 15, 2023 – Regular Meeting
    - xv. June 20, 2023 – Regular Meeting
    - xvi. July 17, 2023 – Regular Meeting
    - xvii. August 21, 2023 – Budget Hearing
    - xviii. August 21, 2023 – Regular Meeting
    - xix. September 18, 2023 – Regular Meeting
    - xx. October 16, 2023 – Regular Meeting

24. All transactions have been recorded in the accounting records and are reflected in the financial statements.
25. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
26. We have no knowledge of any fraud or suspected fraud that affects the System and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.
27. We are not aware of any pending or threatened litigation, claims, or assessments whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation, claims, or assessments.
28. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
29. We have disclosed to you the identity of the System's related parties and all the related party relationships and transactions of which we are aware.
30. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices, if any.
31. The System has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, and fund balance.
32. We have disclosed to you all guarantees, whether written or oral, under which the System is contingently liable.
33. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the Statement of Assets, Liabilities, and Fund Balances Arising from Cash Transactions – Regulatory Basis – All Funds and Account Groups that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
34. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
35. There are no:
  - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements, whose effects should be considered for disclosure in the

financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

- b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
  - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
36. The System has satisfactory title to all owned assets, and there are not liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
37. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
38. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
39. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
40. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.
41. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

Signed: Daniel H. H. H.

Title: Business Manager

Date: 1-25-2024



***NORTHERN KANE COUNTY REGIONAL CAREER AND  
TECHNICAL EDUCATION SYSTEM  
STATE OF ILLINOIS***

***ANNUAL FINANCIAL REPORT***

***JUNE 30, 2023***

NORTHERN KANE COUNTY REGIONAL CAREER AND  
TECHNICAL EDUCATION SYSTEM  
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JUNE 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Northern Kane County Regional Career and Technical Education System  
Burlington, Illinois

### **Report on the Financial Statements**

We have audited the accompanying basic financial statements of

Northern Kane County Regional Career and Technical Education System

as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

#### *Unmodified Opinion on Regulatory Cash Basis of Accounting*

In our opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from cash transactions of Northern Kane County Regional Career and Technical Education System as of June 30, 2023, and the revenue it received and expenditures it paid for the year then ended, in accordance with the basis of accounting practices prescribed or permitted by the Illinois State Board of Education as described in Note 2.

#### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Northern Kane County Regional Career and Technical Education System as of June 30, 2023, or changes in financial position thereof for the year then ended.

#### **Basis of Opinion**

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

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, to meet the financial reporting requirements of the Illinois State Board of Education, the financial statements are prepared by Northern Kane County Regional Career and Technical Education System on the basis of accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America. They are intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. Also as described in Note 2, Northern Kane County Regional Career and Technical Education System prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices prescribed or permitted by the Illinois State Board of Education to demonstrate compliance with the Illinois State Board of Education's regulatory basis of accounting and budget laws as described in Note 2. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Northern Kane County Regional Career and Technical Education System's ability to continue as a going concern for a reasonable period of time.

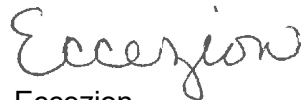
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2024 on our consideration of Northern Kane County Regional Career and Technical Education System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northern Kane County Regional Career and Technical Education System's internal control over financial reporting and compliance.

### **Restriction on Use**

This report is intended solely for the information and use of management, the Board of Education, others within the System, 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.



Eccezion  
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McHenry, Illinois  
January 25, 2024



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
Northern Kane County Regional Career and Technical Education System  
Burlington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of

Northern Kane County Regional Career and Technical Education System

as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Northern Kane County Regional Career and Technical Education System's basic financial statements, and have issued our report thereon dated January 25, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Northern Kane County Regional Career and Technical Education System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

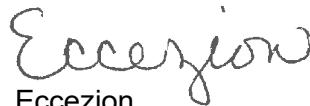
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether Northern Kane County Regional Career and Technical Education System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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McHenry, Illinois  
January 25, 2024

## BASIC FINANCIAL STATEMENTS

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM  
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES  
ARISING FROM CASH TRANSACTIONS  
ALL FUNDS AND ACCOUNT GROUPS  
AT JUNE 30, 2023

|                                     | <u>EDUCATIONAL</u> |
|-------------------------------------|--------------------|
| <u>ASSETS</u>                       |                    |
| Cash and Cash Equivalents           | \$ 428,178         |
| Total Assets                        | <u>\$ 428,178</u>  |
| <u>LIABILITIES AND FUND BALANCE</u> |                    |
| LIABILITIES                         |                    |
| Current Liabilities                 |                    |
| Intergovernmental Accounts Payable  | \$ 11,083          |
| Total Current Liabilities           | <u>\$ 11,083</u>   |
| Total Liabilities                   | <u>\$ 11,083</u>   |
| FUND BALANCE                        |                    |
| Reserved                            | \$ 417,095         |
| Total Fund Balance                  | <u>\$ 417,095</u>  |
| Total Liabilities and Fund Balance  | <u>\$ 428,178</u>  |

The Notes to Financial Statements are an integral part of this statement.

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM  
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED,  
OTHER FINANCING SOURCES (USES), AND CHANGES  
IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                           | <u>EDUCATIONAL</u>       |
|---------------------------------------------------------------------------|--------------------------|
| REVENUE RECEIVED                                                          |                          |
| Local Sources                                                             | \$ 9,750                 |
| State Sources                                                             | 1,261,890                |
| Federal Sources                                                           | 956,319                  |
|                                                                           | <u>\$ 2,227,959</u>      |
| EXPENDITURES DISBURSED                                                    |                          |
| Instruction                                                               | \$ 75,061                |
| Support Services                                                          | 339,863                  |
| Payments to Other Districts and Governmental Units                        | 1,915,694                |
|                                                                           | <u>\$ 2,330,618</u>      |
| EXCESS OR (DEFICIENCY) OF REVENUE<br>RECEIVED OVER EXPENDITURES DISBURSED | \$ (102,659)             |
| FUND BALANCE - JULY 1, 2022                                               | <u>519,754</u>           |
| FUND BALANCE - JUNE 30, 2023                                              | <u><u>\$ 417,095</u></u> |

The Notes to Financial Statements are an integral part of this statement.

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM  
STATEMENT OF REVENUE RECEIVED  
ALL FUNDS EXCEPT AGENCY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                     | <u>EDUCATIONAL</u>         |
|-----------------------------------------------------|----------------------------|
| REVENUE RECEIVED                                    |                            |
| Local Sources                                       |                            |
| Other Local Revenues                                | \$ 9,750                   |
| Total Local Sources                                 | <u>\$ 9,750</u>            |
| State Sources                                       |                            |
| Restricted Grants-In-Aid                            |                            |
| Career and Technical Education (CTE)                |                            |
| Secondary Program Improvement                       | \$ 1,261,890               |
| Total State Sources                                 | <u>\$ 1,261,890</u>        |
| Federal Sources                                     |                            |
| Restricted Grants-In-Aid Received Directly from the |                            |
| Federal Government through the State                |                            |
| CTE                                                 |                            |
| Perkins - Title III E Tech Prep                     | \$ 956,319                 |
| Total Federal Sources                               | <u>\$ 956,319</u>          |
| Total Direct Revenue                                | <u><u>\$ 2,227,959</u></u> |

The Notes to Financial Statements are an integral part of this statement.

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM  
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                 | <u>BUDGET</u>         | <u>ACTUAL</u>         |
|-----------------------------------------------------------------|-----------------------|-----------------------|
| EXPENDITURES DISBURSED                                          |                       |                       |
| Instruction                                                     |                       |                       |
| Regular Programs                                                |                       |                       |
| Purchased Services                                              | \$ -                  | \$ 50,625             |
| Supplies and Materials                                          | -                     | 24,436                |
| Total Instruction - Regular Programs                            | <u>\$ -</u>           | <u>\$ 75,061</u>      |
| <br>Total Instruction                                           | <br><u>\$ -</u>       | <br><u>\$ 75,061</u>  |
| <br>Support Services                                            |                       |                       |
| Pupils                                                          |                       |                       |
| Guidance Services                                               |                       |                       |
| Salaries                                                        | \$ 111,554            | \$ 107,284            |
| Employee Benefits                                               | 34,710                | 27,732                |
| Purchased Services                                              | 3,500                 | 12,876                |
| Supplies and Materials                                          | 918                   | 162                   |
| Total Support Services - Pupils                                 | <u>\$ 150,682</u>     | <u>\$ 148,054</u>     |
| <br>Instructional Staff                                         |                       |                       |
| Improvement of Instruction Services                             |                       |                       |
| Salaries                                                        | \$ 47,300             | \$ 60,408             |
| Employee Benefits                                               | 9,805                 | 10,140                |
| Purchased Services                                              | 56,500                | 57,049                |
| Supplies and Materials                                          | -                     | 12,841                |
| Total Instructional Staff - Improvement of Instruction Services | <u>\$ 113,605</u>     | <u>\$ 140,438</u>     |
| <br>Total Support Services - Instructional Staff                | <br><u>\$ 113,605</u> | <br><u>\$ 140,438</u> |
| <br>General Administration                                      |                       |                       |
| Special Area Administration Services                            |                       |                       |
| Salaries                                                        | \$ 55,858             | \$ 23,049             |
| Employee Benefits                                               | 21,892                | 5,864                 |
| Purchased Services                                              | 7,946                 | 7,942                 |
| Supplies and Materials                                          | 1,000                 | -                     |
| Total Support Services - General Administration                 | <u>\$ 86,696</u>      | <u>\$ 36,855</u>      |
| <br>Central                                                     |                       |                       |
| Planning, Research, Development and Evaluation Services         |                       |                       |
| Salaries                                                        | \$ 10,969             | \$ 11,883             |
| Employee Benefits                                               | 2,430                 | 2,633                 |
| Total Support Services - Central                                | <u>\$ 13,399</u>      | <u>\$ 14,516</u>      |
| <br>Total Support Services                                      | <br><u>\$ 364,382</u> | <br><u>\$ 339,863</u> |

The Notes to Financial Statements are an integral part of this statement.

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM  
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL  
EDUCATIONAL FUND  
FOR THE YEAR ENDED JUNE 30, 2023

|                                                                     | <u>BUDGET</u>              | <u>ACTUAL</u>              |
|---------------------------------------------------------------------|----------------------------|----------------------------|
| EXPENDITURES DISBURSED (Continued)                                  |                            |                            |
| Payments to Other Districts and Governmental Units                  |                            |                            |
| Payments to Other Districts and Governmental Units (In-State)       |                            |                            |
| Payments for Regular Programs                                       |                            |                            |
| Purchased Services                                                  | \$ -                       | \$ 4,503                   |
|                                                                     | <u>\$ -</u>                | <u>\$ 4,503</u>            |
| Payments for CTE Programs                                           |                            |                            |
| Purchased Services                                                  | \$ 34,336                  | \$ -                       |
| Other Objects                                                       | 1,455,475                  | 1,911,191                  |
|                                                                     | <u>\$ 1,489,811</u>        | <u>\$ 1,911,191</u>        |
| Total Payments to Other Districts and Governmental Units (In-State) | <u>\$ 1,489,811</u>        | <u>\$ 1,915,694</u>        |
| Total Payments to Other Districts and Governmental Units            | <u>\$ 1,489,811</u>        | <u>\$ 1,915,694</u>        |
| Total Direct Expenditures                                           | <u><u>\$ 1,854,193</u></u> | <u><u>\$ 2,330,618</u></u> |

The Notes to Financial Statements are an integral part of this statement.

NORTHERN KANE COUNTY REGIONAL CAREER AND  
TECHNICAL EDUCATION SYSTEM  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

**NOTE 1 - DESCRIPTION OF JOINT AGREEMENT**

The Northern Kane County Regional Career and Technical Education System (the System) was organized July 1, 1988 by a joint resolution of School District U-46, Community Unit School District No. 300 and St. Charles School District No. 303 for the primary purpose of providing a framework for offering coordinated, quality vocational education programs. In August 2003, Central Community Unit School District 301 was added to the System by a joint resolution. The Chief Executive Council (CEC) is composed of superintendents and/or designated representatives of the member school districts.

Central Community Unit School District No. 301 is the administrative district for the System. Central Community Unit School District No. 301 does not receive compensation for its services.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The System's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

**A. *Basis of Presentation – Fund Accounting***

The System maintains its accounts and prepares its annual budget on the cash basis of accounting, which varies from accounting principles generally accepted in the United States of America in that revenues and expenditures are recognized when received and disbursed, respectively, rather than when earned or incurred.

This report includes the fund of the System. There are no component units included in the System's report as defined by the Governmental Accounting Standards Board, as the System does not oversee any other entities. The specific criteria applied to determine the existence of component units are the System's ability to significantly influence operations or the accountability for fiscal matters of another entity. Based on the same criteria, the System is not a component unit of another entity.

The accounts of the System are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities arising from cash transactions, fund balance, revenue received, and expenditures disbursed. The System maintains individual funds required by the State of Illinois.

These funds are grouped as required for reports filed with the Illinois State Board of Education. System resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund is used by the System:

Educational Fund - The Educational Fund is used to account for the System's general government activities. The acquisition, use and balances of the System's expendable financial resources and the related liabilities are accounted for through the Educational Fund.

**B. *Measurement Focus***

The financial statements of all funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

## NOTES TO FINANCIAL STATEMENTS (Continued)

Fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

### C. *Basis of Accounting*

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The System maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

If the System utilized accounting principles generally accepted in the United States of America, the basic financial statements would be replaced with government-wide financial statements and fund financial statements. The fund financial statements would use the modified accrual basis of accounting. The government-wide financial statements would be presented on the accrual basis of accounting.

### D. *Budgets and Budgetary Accounting*

The System adopts an annual budget prepared on the same basis of accounting as the annual financial statements. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The original budget was passed on September 19, 2022.

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

1. The budget is prepared and submitted to the Board for the fiscal year commencing July 1. The operating budget includes all projected expenditures and the means of financing them.
2. A tentative budget approved by the Board is then available for public inspection 30 days prior to public hearings.
3. Prior to September 30, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device. There were no amendments to the original budget adopted. The legal level of budgeting control is at the fund level.
5. The Board may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The Board may amend the budget (in other ways) by the same procedures required of its original adoption.

### E. *Cash and Cash Equivalents*

The System’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### F. *Investments*

Investments are stated at the lower of cost or market. Gains or losses on the sale of investments are recognized upon realization.

### G. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the System's inventories is not deemed to be material.

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

The System is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 85, Section 902 and 906; and Chapter 122, Section 8-7.

At June 30, 2023, the System had deposits with federally insured financial institutions of \$489,380 with the book balances totaling \$428,178.

Custodial Credit Risk: The System does not have a deposit policy for custodial credit risk. As of June 30, 2023, the System was not exposed to custodial credit risk.

## **NOTE 4 - EXCESS OF EXPENDITURES OVER BUDGET**

The Educational Fund had excess expenditures over budget of \$476,425 due to higher than budgeted CTEI payments to districts.

## **NOTE 5 - GRANT CONTINGENCIES**

For the year ended June 30, 2023, funding received from two grants represented 99% of total revenues. The Career and Technical Education Improvement (CTEI) grant is a State of Illinois grant and represented 56.6% of total revenue. The Perkins Grant is a Federal grant and represented 42.9% of total revenue. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Cooperative's programs and activities.

These programs are subject to review by the grantors or their representatives. The reviews of certain of these programs for the year ended June 30, 2023, have not been completed. Accordingly, the Cooperative's compliance with applicable requirements will be established at some future date. The amount, if any, of expenditures that may be disallowed by the governmental agencies cannot be determined at this time.

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**

| <b><u>School District/Joint Agreement Information</u></b><br>(See instructions on inside of this page.)                                                                                                                                    |                                    | <b><u>Accounting Basis:</u></b>                                                                                                                                                                                                |             | <b><u>Certified Public Accountant Information</u></b>                                                   |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------|-------------|
| School District/Joint Agreement Number:<br><b>31045301046</b>                                                                                                                                                                              |                                    | <input checked="" type="checkbox"/> CASH<br><input type="checkbox"/> ACCRUAL                                                                                                                                                   |             | Name of Auditing Firm:<br><b>ECCEZION</b>                                                               |             |
| County Name:<br><b>Kane</b>                                                                                                                                                                                                                |                                    |                                                                                                                                                                                                                                |             | Name of Audit Manager:<br><b>CHERYDEN JUERGENSEN</b>                                                    |             |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):<br><b>Northern Kane Co Reg Voc System</b>                                                                                            |                                    | <a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>                                                                                                                                          |             | Address:<br><b>5400 WEST ELM STREET, SUITE 203</b>                                                      |             |
| Address:<br><b>275 South Street</b>                                                                                                                                                                                                        |                                    | <b><u>Filing Status:</u></b><br><a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a><br><a href="#">Annual Financial Report (AFR) Instructions</a> |             | City:<br><b>MCHENRY</b> State:<br><b>IL</b> Zip Code:<br><b>60050</b>                                   |             |
| City:<br><b>Burlington</b>                                                                                                                                                                                                                 |                                    |                                                                                                                                                                                                                                |             | Phone Number:<br><b>815-344-1300</b> Fax Number:<br><b>815-344-1320</b>                                 |             |
| Email Address:<br><a href="mailto:daina.pflug@central301.net">daina.pflug@central301.net</a>                                                                                                                                               |                                    |                                                                                                                                                                                                                                |             | <a href="#">IL License Number (9 digit):</a><br><b>065-026816</b> Expiration Date:<br><b>12/31/2024</b> |             |
| Zip Code:<br><b>60109</b>                                                                                                                                                                                                                  |                                    |                                                                                                                                                                                                                                |             | Email Address:<br><a href="mailto:CPAS@ECCEZION.COM">CPAS@ECCEZION.COM</a>                              |             |
| <b><u>Annual Financial Report</u></b><br>Type of Auditor's Report Issued:<br><input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified<br><input checked="" type="checkbox"/> Adverse<br><input type="checkbox"/> Disclaimer |                                    | <b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b><br><hr/> <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)<br>Name of Township: _____                                                                                                                          |             |                                                                                                         |             |
| District Superintendent/Administrator Name (Type or Print):<br><b>Daina Pflug</b>                                                                                                                                                          |                                    | Township Treasurer Name (type or print)                                                                                                                                                                                        |             | Regional Superintendent/Cook ISC Name (Type or Print):                                                  |             |
| Email Address:<br><a href="mailto:daina.pflug@central301.net">daina.pflug@central301.net</a>                                                                                                                                               |                                    | Email Address:                                                                                                                                                                                                                 |             | Email Address:                                                                                          |             |
| Telephone:<br><b>847-464-4044</b>                                                                                                                                                                                                          | Fax Number:<br><b>847-464-6049</b> | Telephone:                                                                                                                                                                                                                     | Fax Number: | Telephone:                                                                                              | Fax Number: |
| Signature & Date:<br>Daina Pflug, 2/1/2024                                                                                                                                                                                                 |                                    | 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)**

31-045-3010-46\_AFR22 Northern Kane Co Reg Voc System

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).

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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: \_\_\_\_\_ (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\(c\)](#)

\$ -

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

ECCEZION

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.

PDF in Opinion Page with signature

Signature

1/30/2024

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 | N |      |  |     |   |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------|---|-------------------------------------|---|----------------|---|----------------------|---|----------|---|---|---|------|--|-----|---|
| 1    | <b>FINANCIAL PROFILE INFORMATION</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): |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 8    |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 9    | Educational                                                                                                                                                              |   | Operations & Maintenance   |   | Transportation                      |   | Combined Total |   | Working Cash         |   |          |   |   |   |      |  |     |   |
| 10   | Rate(s):                                                                                                                                                                 |   | 0.000000                   |   | + 0.000000                          |   | + 0.000000     |   | = 0.000000           |   | 0.000000 |   |   |   |      |  |     |   |
| 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   | 2,227,959                                                                                                                                                                |   | 2,330,618                  |   | (102,659)                           |   | 417,095        |   |                      |   |          |   |   |   |      |  |     |   |
| 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 type="checkbox"/> a. 6.9% for elementary and high school districts, <span style="margin-left: 100px;">Enter x in a.or b.</span>                                   |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 33   | <input type="checkbox"/> b. 13.8% for unit districts.                                                                                                                    |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 34   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 35   | Long-Term Debt Outstanding:                                                                                                                                              |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 36   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 37   | c. Long-Term Debt (Principal only)                                                                                                                                       |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 38   | Outstanding:.....                                                                                                                                                        |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 39   | <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>511</td> <td>0</td> </tr> </table>           |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   | Acct |  | 511 | 0 |
| Acct |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 511  | 0                                                                                                                                                                        |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 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   | <b>Comments:</b>                                                                                                                                                         |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 55   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 56   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 57   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 58   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 59   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 60   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 61   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 62   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 63   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 64   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 65   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |
| 66   |                                                                                                                                                                          |   |                            |   |                                     |   |                |   |                      |   |          |   |   |   |      |  |     |   |

|    | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 67 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 68 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 69 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 70 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 71 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 72 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 73 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

|    | A | B | C | D | E | F | G | H | I | K | L | M | N | O | P | Q | R |
|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 9  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 10 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 11 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 12 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 13 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 14 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 15 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 16 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 17 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 18 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 19 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 20 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 21 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 22 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 23 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 24 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 25 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 26 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 27 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 28 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 29 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 31 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 41 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 42 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

## ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Northern Kane Co Reg Voc System

District Code: 31045301046

County Name: Kane

## 1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 &amp; I81)

Funds 10, 20, 40, 70 + (50 &amp; 80 if negative)

Total

417,095.00

Ratio

0.187

Score

3

Total Sum of Direct Revenues (P7, Cell C8, D8, F8 &amp; I8)

Funds 10, 20, 40, &amp; 70,

2,227,959.00

Weight

0.35

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

0.00

Value

1.05

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

## 2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)

Funds 10, 20 &amp; 40

Total

2,330,618.00

Ratio

1.046

Score

3

Total Sum of Direct Revenues (P7, Cell C8, D8, F8, &amp; I8)

Funds 10, 20, 40 &amp; 70,

2,227,959.00

Adjustment

0

Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)

Minus Funds 10 &amp; 20

0.00

Weight

0.35

(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Possible Adjustment:

Value

1.05

## 3. Days Cash on Hand:

Total Sum of Cash &amp; Investments (P5, Cell C4, D4, F4, I4 &amp; C5, D5, F5 &amp; I5)

Funds 10, 20 40 &amp; 70

Total

428,178.00

Days

66.13

Score

2

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 &amp; I17)

Funds 10, 20, 40 divided by 360

6,473.94

Weight

0.10

Value

0.20

## 4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 &amp; F11)

Funds 10, 20 &amp; 40

Total

0.00

Percent

#DIV/0!

Score

#DIV/0!

EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

(.85 x EAV) x Sum of Combined Tax Rates

0.00

Weight

0.10

Value

#DIV/0!

## 5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

Total

0.00

Percent

#VALUE!

Score

#VALUE!

Total Long-Term Debt Allowed (P3, Cell H32)

Enter x in a.or b.

Weight

0.10

Value

#VALUE!

Total Profile Score:

#DIV/0! \*

Estimated 2024 Financial Profile Designation:

#DIV/0!

\*

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>                                          |         | 428,178     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 5  | Investments                                                                           | 120     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 6  | Taxes Receivable                                                                      | 130     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 7  | Interfund Receivables                                                                 | 140     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 8  | Intergovernmental Accounts Receivable                                                 | 150     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 9  | Other Receivables                                                                     | 160     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 10 | Inventory                                                                             | 170     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 11 | Prepaid Items                                                                         | 180     | 0           | 0                        | 0             | 0              | 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>                                                           |         | 428,178     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 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     | 11,083      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 27 | Other Payables                                                                        | 430     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 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     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 31 | Payroll Deductions & Withholdings                                                     | 480     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 33 | Due to Activity Fund Organizations                                                    | 493     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 34 | <b>Total Current Liabilities</b>                                                      |         | 11,083      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 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     |             |                          |               |                |                                      |                  |              |      |                          |
| 39 | Unreserved Fund Balance                                                               | 730     | 417,095     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 40 | Investment in General Fixed Assets                                                    |         |             |                          |               |                |                                      |                  |              |      |                          |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |         | 428,178     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 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     | 0           |                          |               |                |                                      |                  |              |      |                          |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         | 0           |                          |               |                |                                      |                  |              |      |                          |
| 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     | 0           |                          |               |                |                                      |                  |              |      |                          |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         | 0           |                          |               |                |                                      |                  |              |      |                          |
| 51 |                                                                                       |         |             |                          |               |                |                                      |                  |              |      |                          |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |             |                          |               |                |                                      |                  |              |      |                          |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 428,178     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 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>                 |         | 11,083      | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 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     | 0           | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 417,095     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |             |                          |               |                |                                      |                  |              |      |                          |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 428,178     | 0                        | 0             | 0              | 0                                    | 0                | 0            | 0    | 0                        |

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                                                                                |         |             | Account Groups       |                        |
| 2  | (Enter Whole Dollars)                                                                 | Acct. # | Agency Fund | General Fixed Assets | General Long-Term Debt |
| 3  | <b>CURRENT ASSETS (100)</b>                                                           |         |             |                      |                        |
| 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 | <b>Total Current Assets</b>                                                           |         | 0           |                      |                        |
| 14 | <b>CAPITAL ASSETS (200)</b>                                                           |         |             |                      |                        |
| 15 | Works of Art & Historical Treasures                                                   | 210     |             | 0                    |                        |
| 16 | Land                                                                                  | 220     |             | 0                    |                        |
| 17 | Building & Building Improvements                                                      | 230     |             | 0                    |                        |
| 18 | Site Improvements & Infrastructure                                                    | 240     |             | 0                    |                        |
| 19 | Capitalized Equipment                                                                 | 250     |             | 0                    |                        |
| 20 | Construction in Progress                                                              | 260     |             | 0                    |                        |
| 21 | Amount Available in Debt Service Funds                                                | 340     |             |                      | 0                      |
| 22 | Amount to be Provided for Payment on Long-Term Debt                                   | 350     |             |                      | 0                      |
| 23 | <b>Total Capital Assets</b>                                                           |         |             | 0                    | 0                      |
| 24 | <b>CURRENT LIABILITIES (400)</b>                                                      |         |             |                      |                        |
| 25 | Interfund Payables                                                                    | 410     |             |                      |                        |
| 26 | Intergovernmental Accounts Payable                                                    | 420     |             |                      |                        |
| 27 | Other Payables                                                                        | 430     |             |                      |                        |
| 28 | Contracts Payable                                                                     | 440     |             |                      |                        |
| 29 | Loans Payable                                                                         | 460     |             |                      |                        |
| 30 | Salaries & Benefits Payable                                                           | 470     |             |                      |                        |
| 31 | Payroll Deductions & Withholdings                                                     | 480     |             |                      |                        |
| 32 | Deferred Revenues & Other Current Liabilities                                         | 490     |             |                      |                        |
| 33 | Due to Activity Fund Organizations                                                    | 493     |             |                      |                        |
| 34 | <b>Total Current Liabilities</b>                                                      |         | 0           |                      |                        |
| 35 | <b>LONG-TERM LIABILITIES (500)</b>                                                    |         |             |                      |                        |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other)                           | 511     |             |                      | 0                      |
| 37 | <b>Total Long-Term Liabilities</b>                                                    |         |             |                      | 0                      |
| 38 | Reserved Fund Balance                                                                 | 714     |             |                      |                        |
| 39 | Unreserved Fund Balance                                                               | 730     |             |                      |                        |
| 40 | Investment in General Fixed Assets                                                    |         |             |                      |                        |
| 41 | <b>Total Liabilities and Fund Balance</b>                                             |         | 0           | 0                    | 0                      |
| 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     |             |                      |                        |
| 46 | <b>Total Student Activity Current Assets For Student Activity Funds</b>               |         |             |                      |                        |
| 47 | <b>CURRENT LIABILITIES (400) For Student Activity Funds</b>                           |         |             |                      |                        |
| 48 | Total Current Liabilities For Student Activity Funds                                  |         |             |                      |                        |
| 49 | Reserved Student Activity Fund Balance For Student Activity Funds                     | 715     |             |                      |                        |
| 50 | <b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b> |         |             |                      |                        |
| 51 |                                                                                       |         |             |                      |                        |
| 52 | <b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>                 |         |             |                      |                        |
| 53 | <b>Total Current Assets District with Student Activity Funds</b>                      |         | 0           |                      |                        |
| 54 | <b>Total Capital Assets District with Student Activity Funds</b>                      |         |             | 0                    | 0                      |
| 55 | <b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>                 |         |             |                      |                        |
| 56 | <b>Total Current Liabilities District with Student Activity Funds</b>                 |         | 0           |                      |                        |
| 57 | <b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>               |         |             |                      |                        |
| 58 | <b>Total Long-Term Liabilities District with Student Activity Funds</b>               |         |             |                      | 0                      |
| 59 | Reserved Fund Balance District with Student Activity Funds                            | 714     | 0           |                      |                        |
| 60 | Unreserved Fund Balance District with Student Activity Funds                          | 730     | 0           |                      |                        |
| 61 | Investment in General Fixed Assets District with Student Activity Funds               |         |             | 0                    |                        |
| 62 | <b>Total Liabilities and Fund Balance District with Student Activity Funds</b>        |         | 0           | 0                    | 0                      |

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

|    | A                                                                                                        | B      | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|----|----------------------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 1  |                                                                                                          |        | (10)        | (20)                     | (30)          | (40)           | (50)                                  | (60)             | (70)         | (80) | (90)                     |
| 2  | Description (Enter Whole Dollars)                                                                        | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3  | <b>RECEIPTS/REVENUES</b>                                                                                 |        |             |                          |               |                |                                       |                  |              |      |                          |
| 4  | LOCAL SOURCES                                                                                            | 1000   | 9,750       | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 5  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                                     | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 6  | STATE SOURCES                                                                                            | 3000   | 1,261,890   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 7  | FEDERAL SOURCES                                                                                          | 4000   | 956,319     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 8  | Total Direct Receipts/Revenues                                                                           |        | 2,227,959   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 9  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                                  | 3998   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 10 | Total Receipts/Revenues                                                                                  |        | 2,227,959   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 11 | <b>DISBURSEMENTS/EXPENDITURES</b>                                                                        |        |             |                          |               |                |                                       |                  |              |      |                          |
| 12 | Instruction                                                                                              | 1000   | 75,061      |                          |               |                | 0                                     |                  |              | 0    |                          |
| 13 | Support Services                                                                                         | 2000   | 339,863     | 0                        |               | 0              | 0                                     | 0                |              | 0    | 0                        |
| 14 | Community Services                                                                                       | 3000   | 0           | 0                        |               | 0              | 0                                     |                  |              | 0    |                          |
| 15 | Payments to Other Districts & Governmental Units                                                         | 4000   | 1,915,694   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 16 | Debt Service                                                                                             | 5000   | 0           | 0                        | 0             | 0              | 0                                     |                  |              | 0    | 0                        |
| 17 | Total Direct Disbursements/Expenditures                                                                  |        | 2,330,618   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 18 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                                         | 4180   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 19 | Total Disbursements/Expenditures                                                                         |        | 2,330,618   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>           |        | (102,659)   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 21 | <b>OTHER SOURCES/USES OF FUNDS</b>                                                                       |        |             |                          |               |                |                                       |                  |              |      |                          |
| 22 | <b>OTHER SOURCES OF FUNDS (7000)</b>                                                                     |        |             |                          |               |                |                                       |                  |              |      |                          |
| 23 | <b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>                                                             |        |             |                          |               |                |                                       |                  |              |      |                          |
| 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 | <b>SALE OF BONDS (7200)</b>                                                                              |        |             |                          |               |                |                                       |                  |              |      |                          |
| 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   |             |                          | 0             |                |                                       |                  |              |      |                          |
| 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   |             |                          | 0             |                |                                       |                  |              |      |                          |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds                                           | 7700   |             |                          | 0             |                |                                       |                  |              |      |                          |
| 41 | Transfer to Capital Projects Fund                                                                        | 7800   |             |                          |               |                |                                       | 0                |              |      |                          |
| 42 | ISBE Loan Proceeds                                                                                       | 7900   | 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                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 45 | <b>OTHER USES OF FUNDS (8000)</b>                                                                        |        |             |                          |               |                |                                       |                  |              |      |                          |

**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 | <b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>                                                                |        |             |                          |               |                |                                       |                  |              |      |                          |
| 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   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                         | 8420   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                                | 8430   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>                                        | 8440   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                          | 8510   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                          | 8520   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                                 | 8530   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>                                         | 8540   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds                                                                        | 8610   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds                                                        | 8620   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds                                                               | 8630   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds                                                       | 8640   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds                                                                         | 8710   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds                                                         | 8720   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds                                                                | 8730   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds                                                        | 8740   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 70 | Taxes Transferred to Pay for Capital Projects                                                                          | 8810   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects                                                              | 8820   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 72 | Other Revenues Pledged to Pay for Capital Projects                                                                     | 8830   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 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 | <b>Total Other Uses of Funds</b>                                                                                       |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 77 | <b>Total Other Sources/Uses of Funds</b>                                                                               |        | 0           | 0                        | 0             | 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 |        | (102,659)   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 79 | <b>Fund Balances without Student Activity Funds - July 1, 2022</b>                                                     |        | 519,754     |                          |               |                |                                       |                  |              |      |                          |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)                                            |        |             |                          |               |                |                                       |                  |              |      |                          |
| 81 | <b>Fund Balances without Student Activity Funds - June 30, 2023</b>                                                    |        | 417,095     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 84 |                                                                                                                        |        |             |                          |               |                |                                       |                  |              |      |                          |
| 85 | <b>Student Activity Fund Balance - July 1, 2022</b>                                                                    |        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 86 | <b>RECEIPTS/REVENUES -Student Activity Funds</b>                                                                       |        |             |                          |               |                |                                       |                  |              |      |                          |
| 87 | <b>Total Student Activity Direct Receipts/Revenues</b>                                                                 | 1799   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 88 | <b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>                                                             |        |             |                          |               |                |                                       |                  |              |      |                          |
| 89 | <b>Total Student Activity Disbursements/Expenditures</b>                                                               | 1999   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 90 | <b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>                  |        | 0           |                          |               |                |                                       |                  |              |      |                          |
| 91 | <b>Student Activity Fund Balance - June 30, 2023</b>                                                                   |        | 0           |                          |               |                |                                       |                  |              |      |                          |

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

|     | 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   | 9,750       | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 95  | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT                           | 2000   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 96  | STATE SOURCES                                                                                  | 3000   | 1,261,890   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 97  | FEDERAL SOURCES                                                                                | 4000   | 956,319     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 98  | Total Direct Receipts/Revenues                                                                 |        | 2,227,959   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 99  | Receipts/Revenues for "On Behalf" Payments <sup>2</sup>                                        | 3998   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 100 | Total Receipts/Revenues                                                                        |        | 2,227,959   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 101 | <b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>                                |        |             |                          |               |                |                                       |                  |              |      |                          |
| 102 | Instruction                                                                                    | 1000   | 75,061      |                          |               |                | 0                                     |                  |              | 0    |                          |
| 103 | Support Services                                                                               | 2000   | 339,863     | 0                        |               | 0              | 0                                     | 0                |              | 0    | 0                        |
| 104 | Community Services                                                                             | 3000   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 105 | Payments to Other Districts & Governmental Units                                               | 4000   | 1,915,694   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 106 | Debt Service                                                                                   | 5000   | 0           | 0                        | 0             | 0              | 0                                     |                  |              | 0    | 0                        |
| 107 | Total Direct Disbursements/Expenditures                                                        |        | 2,330,618   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 108 | Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>                               | 4180   | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 109 | Total Disbursements/Expenditures                                                               |        | 2,330,618   | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup> |        | (102,659)   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 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                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 114 | <b>OTHER USES OF FUNDS (8000)</b>                                                              |        |             |                          |               |                |                                       |                  |              |      |                          |
| 115 | Total Other Uses of Funds                                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 116 | Total Other Sources/Uses of Funds                                                              |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2023                        |        | 417,095     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |

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

|    | A                                                              | B           | C           | D                        | E             | F              | G                                     | H                | I            | J        | K                        |
|----|----------------------------------------------------------------|-------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
|    |                                                                |             | (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>            |             | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 6  | Leasing Purposes Levy <sup>8</sup>                             | 1130        | 0           | 0                        |               |                |                                       |                  |              |          |                          |
| 7  | Special Education Purposes Levy                                | 1140        | 0           |                          |               | 0              | 0                                     | 0                |              |          |                          |
| 8  | FICA/Medicare Only Purposes Levies                             | 1150        |             |                          |               |                | 0                                     |                  |              |          |                          |
| 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>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>                 |
| 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        | 0           | 0                        | 0             | 0              | 0                                     | 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>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>                 |
| 19 | <b>TUITION</b>                                                 | <b>1300</b> |             |                          |               |                |                                       |                  |              |          |                          |
| 20 | Regular - Tuition from Pupils or Parents (In State)            | 1311        | 0           |                          |               |                |                                       |                  |              |          |                          |
| 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        | 0           |                          |               |                |                                       |                  |              |          |                          |
| 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>0</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                        |
|-----|-----------------------------------------------------------------------------------------|-------------|--------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 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 |
| 64  | <b>EARNINGS ON INVESTMENTS</b>                                                          | <b>1500</b> |              |                          |               |                |                                       |                  |              |          |                          |
| 65  | Interest on Investments                                                                 | 1510        | 1            | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 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>1</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>                 |
| 68  | <b>FOOD SERVICE</b>                                                                     | <b>1600</b> |              |                          |               |                |                                       |                  |              |          |                          |
| 69  | Sales to Pupils - Lunch                                                                 | 1611        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 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        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 74  | Other Food Service (Describe & Itemize)                                                 | 1690        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 75  | <b>Total Food Service</b>                                                               |             | <b>0</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        | 0            | 0                        |               |                |                                       |                  |              |          |                          |
| 80  | Book Store Sales                                                                        | 1730        | 0            | 0                        |               |                |                                       |                  |              |          |                          |
| 81  | Other District/School Activity Revenue (Describe & Itemize)                             | 1790        | 0            | 0                        |               |                |                                       |                  |              |          |                          |
| 82  | Student Activity Funds Revenues                                                         | 1799        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 83  | <b>Total District/School Activity Income (without Student Activity Funds)</b>           |             | <b>0</b>     | <b>0</b>                 |               |                |                                       |                  |              |          |                          |
| 84  | <b>Total District/School Activity Income (with Student Activity Funds)</b>              |             | <b>0</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        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 95  | <b>Total Textbook Income</b>                                                            |             | <b>0</b>     |                          |               |                |                                       |                  |              |          |                          |
| 96  | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                                                 | <b>1900</b> |              |                          |               |                |                                       |                  |              |          |                          |
| 97  | Rentals                                                                                 | 1910        | 0            | 0                        |               |                |                                       |                  |              |          |                          |
| 98  | Contributions and Donations from Private Sources                                        | 1920        | 0            | 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            | 0                        |               | 0              |                                       |                  |              |          |                          |
| 101 | Refund of Prior Years' Expenditures                                                     | 1950        | 0            | 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        | 0            |                          |               |                |                                       |                  |              |          |                          |
| 104 | Proceeds from Vendors' Contracts                                                        | 1980        | 0            | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 105 | School Facility Occupation Tax Proceeds                                                 | 1983        |              |                          | 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        | 0            | 0                        | 0             | 0              | 0                                     | 0                |              | 0        | 0                        |
| 109 | Other Local Revenues (Describe & Itemize)                                               | 1999        | 9,749        | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0        | 0                        |
| 110 | <b>Total Other Revenue from Local Sources</b>                                           |             | <b>9,749</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>                 |
| 111 | <b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b> | <b>1000</b> | <b>9,750</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>                 |
| 112 | <b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>    | <b>1000</b> | <b>9,750</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        | 0            | 0                        | 0             | 0              | 0                                     | 0                |              | 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>0</b>     | <b>0</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   |                                                                                             |        |             |                          |               |                |                                       |                  |              |      |                          |
| 125 | <b>RESTRICTED GRANTS-IN-AID (3100 - 3900)</b>                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 126 | <b>SPECIAL EDUCATION</b>                                                                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 127 | Special Education - Private Facility Tuition                                                | 3100   | 0           |                          |               | 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   | 0           |                          |               | 0              |                                       |                  |              |      |                          |
| 131 | Special Education - Orphanage - Summer Individual                                           | 3130   | 0           |                          |               | 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>                                                              |        | 0           | 0                        |               | 0              |                                       |                  |              |      |                          |
| 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   | 1,261,890   | 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>                                                 |        | 1,261,890   | 0                        |               |                | 0                                     |                  |              |      |                          |
| 144 | <b>BILINGUAL EDUCATION</b>                                                                  |        |             |                          |               |                |                                       |                  |              |      |                          |
| 145 | Bilingual Ed - Downstate - TPI and TBE                                                      | 3305   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education                            | 3310   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 147 | <b>Total Bilingual Ed</b>                                                                   |        | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 148 | State Free Lunch & Breakfast                                                                | 3360   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 149 | School Breakfast Initiative                                                                 | 3365   | 0           | 0                        |               |                |                                       |                  |              |      |                          |
| 150 | Driver Education                                                                            | 3370   | 0           | 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                        |               | 0              | 0                                     |                  |              |      |                          |
| 155 | Transportation - Special Education                                                          | 3510   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 156 | Transportation - Other (Describe & Itemize)                                                 | 3599   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 157 | <b>Total Transportation</b>                                                                 |        | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 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   | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 171 | <b>Total Restricted Grants-In-Aid</b>                                                       |        | 1,261,890   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 172 | <b>Total Receipts from State Sources</b>                                                    | 3000   | 1,261,890   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 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>             |        | 0           | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 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>                   |        | 0           | 0                        |               | 0              | 0                                     | 0                |              |      | 0                        |

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

|     | A                                                                                           | B      | C           | D                        | E             | F              | G                                     | H                | I            | J    | K                        |
|-----|---------------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     |                                                                                             |        | (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   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 194 | Special Milk Program                                                                        | 4215   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 195 | School Breakfast Program                                                                    | 4220   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 196 | Summer Food Service Program                                                                 | 4225   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 197 | Child and Adult Care Food Program                                                           | 4226   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 198 | Fresh Fruits & Vegetables                                                                   | 4240   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 199 | Food Service - Other (Describe & Itemize)                                                   | 4299   | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 200 | Total Food Service                                                                          |        | 0           |                          |               |                | 0                                     |                  |              |      |                          |
| 201 | TITLE I                                                                                     |        |             |                          |               |                |                                       |                  |              |      |                          |
| 202 | Title I - Low Income                                                                        | 4300   | 0           | 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   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 206 | Total Title I                                                                               |        | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 207 | TITLE IV                                                                                    |        |             |                          |               |                |                                       |                  |              |      |                          |
| 208 | Title IV - Student Support & Academic Enrichment Grant                                      | 4400   | 0           | 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                                                                              |        | 0           | 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   | 0           | 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                                                           |        | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 221 | CTE - PERKINS                                                                               |        |             |                          |               |                |                                       |                  |              |      |                          |
| 222 | CTE - Perkins - Title III E - Tech Prep                                                     | 4770   | 956,319     | 0                        |               |                | 0                                     |                  |              |      |                          |
| 223 | CTE - Other (Describe & Itemize)                                                            | 4799   | 0           | 0                        |               |                | 0                                     |                  |              |      |                          |
| 224 | Total CTE - Perkins                                                                         |        | 956,319     | 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                        |
|-----|-------------------------------------------------------------------------------------|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
|     |                                                                                     |        | (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 |
| 225 | Federal - Adult Education                                                           | 4810   | 0           | 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>                                                      |        | 0           | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 256 | Race to the Top Program                                                             | 4901   | 0           |                          |               |                |                                       |                  |              |      |                          |
| 257 | Race to the Top - Preschool Expansion Grant                                         | 4902   |             | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 258 | Title III - Immigrant Education Program (IEP)                                       | 4905   | 0           |                          |               | 0              | 0                                     |                  |              |      |                          |
| 259 | Title III - Language Inst Program - Limited Eng (LIPLEP)                            | 4909   | 0           |                          |               | 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   | 0           | 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   | 0           | 0                        |               | 0              | 0                                     |                  |              |      |                          |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize)                  | 4998   | 0           | 0                        |               | 0              | 0                                     | 0                |              |      | 0                        |
| 270 | <b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b> |        | 956,319     | 0                        | 0             | 0              | 0                                     | 0                |              | 0    | 0                        |
| 271 | <b>Total Receipts/Revenues from Federal Sources</b>                                 | 4000   | 956,319     | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 272 | <b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>         |        | 2,227,959   | 0                        | 0             | 0              | 0                                     | 0                | 0            | 0    | 0                        |
| 273 | <b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>            |        | 2,227,959   | 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  |                                                                         |               | (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  | <b>10 - EDUCATIONAL FUND (ED)</b>                                       |               |                |                   |                    |                      |                |               |                           |                      |                |          |
| 4  | <b>INSTRUCTION (ED)</b>                                                 | <b>1000</b>   |                |                   |                    |                      |                |               |                           |                      |                |          |
| 5  | Regular Programs                                                        | 1100          | 0              | 0                 | 50,625             | 24,436               | 0              | 0             | 0                         | 0                    | 75,061         | 0        |
| 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          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 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          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 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          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 14 | Interscholastic Programs                                                | 1500          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 15 | Summer School Programs                                                  | 1600          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 16 | Gifted Programs                                                         | 1650          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 17 | Driver's Education Programs                                             | 1700          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 18 | Bilingual Programs                                                      | 1800          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 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          |                |                   |                    |                      |                | 0             |                           |                      | 0              | 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          |                |                   |                    |                      |                | 0             |                           |                      | 0              | 0        |
| 34 | <b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b> | <b>1000</b>   | <b>0</b>       | <b>0</b>          | <b>50,625</b>      | <b>24,436</b>        | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>75,061</b>  | <b>0</b> |
| 35 | <b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>    | <b>1000</b>   | <b>0</b>       | <b>0</b>          | <b>50,625</b>      | <b>24,436</b>        | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>75,061</b>  | <b>0</b> |
| 36 | <b>SUPPORT SERVICES (ED)</b>                                            | <b>2000</b>   |                |                   |                    |                      |                |               |                           |                      |                |          |
| 37 | <b>SUPPORT SERVICES - PUPILS</b>                                        |               |                |                   |                    |                      |                |               |                           |                      |                |          |
| 38 | Attendance & Social Work Services                                       | 2110          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 39 | Guidance Services                                                       | 2120          | 107,284        | 27,732            | 12,876             | 162                  | 0              | 0             | 0                         | 0                    | 148,054        | 0        |
| 40 | Health Services                                                         | 2130          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 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 ( <i>Describe &amp; Itemize</i> )       | 2190          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 44 | <b>Total Support Services - Pupils</b>                                  | <b>2100</b>   | <b>107,284</b> | <b>27,732</b>     | <b>12,876</b>      | <b>162</b>           | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>148,054</b> | <b>0</b> |
| 45 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                           |               |                |                   |                    |                      |                |               |                           |                      |                |          |
| 46 | Improvement of Instruction Services                                     | 2210          | 60,408         | 10,140            | 57,049             | 12,841               | 0              | 0             | 0                         | 0                    | 140,438        | 0        |
| 47 | Educational Media Services                                              | 2220          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 48 | Assessment & Testing                                                    | 2230          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 49 | <b>Total Support Services - Instructional Staff</b>                     | <b>2200</b>   | <b>60,408</b>  | <b>10,140</b>     | <b>57,049</b>      | <b>12,841</b>        | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>140,438</b> | <b>0</b> |
| 50 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                        |               |                |                   |                    |                      |                |               |                           |                      |                |          |
| 51 | Board of Education Services                                             | 2310          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 52 | Executive Administration Services                                       | 2320          | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 53 | Special Area Administration Services                                    | 2330          | 23,049         | 5,864             | 7,942              | 0                    | 0              | 0             | 0                         | 0                    | 36,855         | 0        |
| 54 | Tort Immunity Services                                                  | 2361,<br>2365 | 0              | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0              | 0        |
| 55 | <b>Total Support Services - General Administration</b>                  | <b>2300</b>   | <b>23,049</b>  | <b>5,864</b>      | <b>7,942</b>       | <b>0</b>             | <b>0</b>       | <b>0</b>      | <b>0</b>                  | <b>0</b>             | <b>36,855</b>  | <b>0</b> |
| 56 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</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   |
| 57  | Office of the Principal Services                                | 2410        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 58  | Other Support Services - School Admin (Describe & Itemize)      | 2490        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 59  | <b>Total Support Services - School Administration</b>           | <b>2400</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>         | <b>0</b> |
| 60  | <b>SUPPORT SERVICES - BUSINESS</b>                              |             |                |                   |                    |                      |                |                  |                           |                      |                  |          |
| 61  | Direction of Business Support Services                          | 2510        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 62  | Fiscal Services                                                 | 2520        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 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        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 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>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>         | <b>0</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        | 11,883         | 2,633             | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 14,516           | 0        |
| 71  | Information Services                                            | 2630        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 72  | Staff Services                                                  | 2640        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 73  | Data Processing Services                                        | 2660        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 74  | <b>Total Support Services - Central</b>                         | <b>2600</b> | <b>11,883</b>  | <b>2,633</b>      | <b>0</b>           | <b>0</b>             | <b>0</b>       | <b>0</b>         | <b>0</b>                  | <b>0</b>             | <b>14,516</b>    | <b>0</b> |
| 75  | Other Support Services (Describe & Itemize)                     | 2900        | 0              | 0                 | 0                  | 0                    | 0              | 0                | 0                         | 0                    | 0                | 0        |
| 76  | <b>Total Support Services</b>                                   | <b>2000</b> | <b>202,624</b> | <b>46,369</b>     | <b>77,867</b>      | <b>13,003</b>        | <b>0</b>       | <b>0</b>         | <b>0</b>                  | <b>0</b>             | <b>339,863</b>   | <b>0</b> |
| 77  | <b>COMMUNITY SERVICES (ED)</b>                                  | <b>3000</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>         | <b>0</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        |                |                   | 4,503              |                      |                | 0                |                           |                      | 4,503            | 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                  |                      |                | 1,911,191        |                           |                      | 1,911,191        | 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>4,503</b>       |                      |                | <b>1,911,191</b> |                           |                      | <b>1,915,694</b> | <b>0</b> |
| 87  | Payments for Regular Programs - Tuition                         | 4210        |                |                   |                    |                      |                | 0                |                           |                      | 0                | 0        |
| 88  | Payments for Special Education Programs - Tuition               | 4220        |                |                   |                    |                      |                | 0                |                           |                      | 0                | 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        |                |                   |                    |                      |                | 0                |                           |                      | 0                | 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>0</b>         |                           |                      | <b>0</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>4,503</b>       |                      |                | <b>1,911,191</b> |                           |                      | <b>1,915,694</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   |                                                                                                                |             | (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 |
| 110 | State Aid Anticipation Certificates                                                                            | 5140        |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 111 | Other Interest on Short-Term Debt                                                                              | 5150        |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 112 | <b>Total Interest on Short-Term Debt</b>                                                                       | <b>5100</b> |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 113 | Debt Services - Interest on Long-Term Debt                                                                     | 5200        |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 114 | <b>Total Debt Services</b>                                                                                     | <b>5000</b> |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 115 | <b>PROVISIONS FOR CONTINGENCIES (ED)</b>                                                                       | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |           | 0      |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)                                  |             | 202,624  | 46,369            | 132,995            | 37,439               | 0              | 1,911,191     | 0                         | 0                    | 2,330,618 | 0      |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)                                     |             | 202,624  | 46,369            | 132,995            | 37,439               | 0              | 1,911,191     | 0                         | 0                    | 2,330,618 | 0      |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) |             |          |                   |                    |                      |                |               |                           |                      | (102,659) |        |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)    |             |          |                   |                    |                      |                |               |                           |                      | (102,659) |        |
| 120 |                                                                                                                |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 121 | <b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>                                                        |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 122 | <b>SUPPORT SERVICES (O&amp;M)</b>                                                                              | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |           |        |
| 123 | <b>SUPPORT SERVICES - PUPILS</b>                                                                               |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 124 | Other Support Services - Pupils (Funct. 2190 Describe & Itemize)                                               | 2100        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 125 | <b>SUPPORT SERVICES - BUSINESS</b>                                                                             |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 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        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 129 | Pupil Transportation Services                                                                                  | 2550        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 130 | Food Services                                                                                                  | 2560        |          |                   |                    |                      | 0              |               | 0                         |                      | 0         | 0      |
| 131 | <b>Total Support Services - Business</b>                                                                       | <b>2500</b> | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 132 | Other Support Services (Describe & Itemize)                                                                    | 2900        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 133 | <b>Total Support Services</b>                                                                                  | <b>2000</b> | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 134 | <b>COMMUNITY SERVICES (O&amp;M)</b>                                                                            | <b>3000</b> | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 135 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>                                                       | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |           |        |
| 136 | <b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>                                                                 |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 137 | Payments for Regular Programs                                                                                  | 4110        |          |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0      |
| 138 | Payments for Special Education Programs                                                                        | 4120        |          |                   | 0                  |                      |                | 0             |                           |                      | 0         | 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 | <b>Total Payments to Other Govt. Units (In-State)</b>                                                          | <b>4100</b> |          |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0      |
| 142 | Payments to Other Govt. Units (Out of State)                                                                   | 4400        |          |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0      |
| 143 | <b>Total Payments to Other Govt Units</b>                                                                      | <b>4000</b> |          |                   | 0                  |                      |                | 0             |                           |                      | 0         | 0      |
| 144 | <b>DEBT SERVICES (O&amp;M)</b>                                                                                 | <b>5000</b> |          |                   |                    |                      |                |               |                           |                      |           |        |
| 145 | <b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>                                                             |             |          |                   |                    |                      |                |               |                           |                      |           |        |
| 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 | <b>Total Debt Service - Interest on Short-Term Debt</b>                                                        | <b>5100</b> |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 152 | <b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>                                                               | <b>5200</b> |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 153 | <b>Total Debt Services</b>                                                                                     | <b>5000</b> |          |                   |                    |                      |                | 0             |                           |                      | 0         | 0      |
| 154 | <b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>                                                                  | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |           | 0      |
| 155 | Total Direct Disbursements/Expenditures                                                                        |             | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0         | 0      |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures                                      |             |          |                   |                    |                      |                |               |                           |                      | 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 |
| 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     | 0      |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes                                                       | 5130    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 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     | 0      |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                                  | 5200    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT<br>(Lease/Purchase Principal Retired) <sup>11</sup> | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize)                                                                  | 5400    |          |                   | 0                  |                      |                | 0             |                           |                      | 0     | 0      |
| 176 | Total Debt Services                                                                                         | 5000    |          |                   | 0                  |                      |                | 0             |                           |                      | 0     | 0      |
| 177 | PROVISION FOR CONTINGENCIES (DS)                                                                            | 6000    |          |                   |                    |                      |                |               |                           |                      |       | 0      |
| 178 | Total Disbursements/ Expenditures                                                                           |         |          |                   | 0                  |                      |                | 0             |                           |                      | 0     | 0      |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                    |         |          |                   |                    |                      |                |               |                           |                      | 0     |        |
| 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    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 187 | Other Support Services (Describe & Itemize)                                                                 | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 188 | Total Support Services                                                                                      | 2000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 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                  |                      |                | 0             |                           |                      | 0     | 0      |
| 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                  |                      |                | 0             |                           |                      | 0     | 0      |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)                                                                 | 4400    |          |                   | 0                  |                      |                | 0             |                           |                      | 0     | 0      |
| 200 | Total Payments to Other Govt Units                                                                          | 4000    |          |                   | 0                  |                      |                | 0             |                           |                      | 0     | 0      |
| 201 | DEBT SERVICES (TR)                                                                                          | 5000    |          |                   |                    |                      |                |               |                           |                      |       |        |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT                                                                  |         |          |                   |                    |                      |                |               |                           |                      |       |        |
| 203 | Tax Anticipation Warrants                                                                                   | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 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     | 0      |
|     | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT                   | 5300        |          |                   |                    |                      |                |               |                           |                      |       |        |
| 210 | (Lease/Purchase Principal Retired) <sup>11</sup>                         |             |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 211 | DEBT SERVICES - OTHER (Describe & Itemize)                               | 5400        |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 212 | Total Debt Services                                                      | 5000        |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 213 | PROVISION FOR CONTINGENCIES (TR)                                         | 6000        |          |                   |                    |                      |                |               |                           |                      |       | 0      |
| 214 | Total Disbursements/ Expenditures                                        |             | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures |             |          |                   |                    |                      |                |               |                           |                      | 0     |        |
| 216 |                                                                          |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 217 | <b>50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)</b>            |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 218 | <b>INSTRUCTION (MR/SS)</b>                                               | <b>1000</b> |          |                   |                    |                      |                |               |                           |                      |       |        |
| 219 | Regular Programs                                                         | 1100        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 220 | Pre-K Programs                                                           | 1125        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 221 | Special Education Programs (Functions 1200-1220)                         | 1200        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 222 | Special Education Programs - Pre-K                                       | 1225        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 223 | Remedial and Supplemental Programs - K-12                                | 1250        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 224 | Remedial and Supplemental Programs - Pre-K                               | 1275        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 225 | Adult/Continuing Education Programs                                      | 1300        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 226 | CTE Programs                                                             | 1400        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 227 | Interscholastic Programs                                                 | 1500        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 228 | Summer School Programs                                                   | 1600        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 229 | Gifted Programs                                                          | 1650        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 230 | Driver's Education Programs                                              | 1700        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 231 | Bilingual Programs                                                       | 1800        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 232 | Truants' Alternative & Optional Programs                                 | 1900        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 233 | Total Instruction                                                        | 1000        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 234 | <b>SUPPORT SERVICES (MR/SS)</b>                                          | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |       |        |
| 235 | <b>SUPPORT SERVICES - PUPILS</b>                                         |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 236 | Attendance & Social Work Services                                        | 2110        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 237 | Guidance Services                                                        | 2120        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 238 | Health Services                                                          | 2130        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 239 | Psychological Services                                                   | 2140        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 240 | Speech Pathology & Audiology Services                                    | 2150        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 241 | Other Support Services - Pupils (Describe & Itemize)                     | 2190        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 242 | Total Support Services - Pupils                                          | 2100        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 243 | <b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>                            |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 244 | Improvement of Instruction Services                                      | 2210        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 245 | Educational Media Services                                               | 2220        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 246 | Assessment & Testing                                                     | 2230        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 247 | Total Support Services - Instructional Staff                             | 2200        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 248 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                         |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 249 | Board of Education Services                                              | 2310        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 250 | Executive Administration Services                                        | 2320        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 251 | Special Area Administration Services                                     | 2330        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 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        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 255 | <b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>                          |             |          |                   |                    |                      |                |               |                           |                      |       |        |
| 256 | Office of the Principal Services                                         | 2410        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 257 | Other Support Services - School Administration (Describe & Itemize)      | 2490        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 258 | Total Support Services - School Administration                           | 2400        |          | 0                 |                    |                      |                |               |                           |                      | 0     | 0      |
| 259 | <b>SUPPORT SERVICES - BUSINESS</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   |
| 260 | Direction of Business Support Services                                          | 2510        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 261 | Fiscal Services                                                                 | 2520        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 262 | Facilities Acquisition & Construction Services                                  | 2530        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 263 | Operation & Maintenance of Plant Services                                       | 2540        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 264 | Pupil Transportation Services                                                   | 2550        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 265 | Food Services                                                                   | 2560        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 266 | Internal Services                                                               | 2570        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 267 | <b>Total Support Services - Business</b>                                        | <b>2500</b> |          | <b>0</b>          |                    |                      |                |               |                           |                      | <b>0</b> | <b>0</b> |
| 268 | <b>SUPPORT SERVICES - CENTRAL</b>                                               |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 269 | Direction of Central Support Services                                           | 2610        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 270 | Planning, Research, Development, & Evaluation Services                          | 2620        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 271 | Information Services                                                            | 2630        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 272 | Staff Services                                                                  | 2640        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 273 | Data Processing Services                                                        | 2660        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 274 | <b>Total Support Services - Central</b>                                         | <b>2600</b> |          | <b>0</b>          |                    |                      |                |               |                           |                      | <b>0</b> | <b>0</b> |
| 275 | Other Support Services (Describe & Itemize)                                     | 2900        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 276 | <b>Total Support Services</b>                                                   | <b>2000</b> |          | <b>0</b>          |                    |                      |                |               |                           |                      | <b>0</b> | <b>0</b> |
| 277 | <b>COMMUNITY SERVICES (MR/SS)</b>                                               | <b>3000</b> |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 278 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>                          | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 279 | Payments for Regular Programs                                                   | 4110        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 280 | Payments for Special Education Programs                                         | 4120        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 281 | Payments for CTE Programs                                                       | 4140        |          | 0                 |                    |                      |                |               |                           |                      | 0        | 0        |
| 282 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          | <b>0</b>          |                    |                      |                |               |                           |                      | <b>0</b> | <b>0</b> |
| 283 | <b>DEBT SERVICES (MR/SS)</b>                                                    | <b>5000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 284 | <b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>                               |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 285 | Tax Anticipation Warrants                                                       | 5110        |          |                   |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 286 | Tax Anticipation Notes                                                          | 5120        |          |                   |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes                           | 5130        |          |                   |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 288 | State Aid Anticipation Certificates                                             | 5140        |          |                   |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 289 | Other (Describe & Itemize)                                                      | 5150        |          |                   |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 290 | <b>Total Debt Services - Interest</b>                                           | <b>5000</b> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 291 | <b>PROVISION FOR CONTINGENCIES (MR/SS)</b>                                      | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |          | 0        |
| 292 | <b>Total Disbursements/Expenditures</b>                                         |             |          | 0                 |                    |                      |                | 0             |                           |                      | 0        | 0        |
| 293 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                |               |                           |                      | 0        |          |
| 294 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 295 | <b>60 - CAPITAL PROJECTS (CP)</b>                                               |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 296 | <b>SUPPORT SERVICES (CP)</b>                                                    | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 297 | <b>SUPPORT SERVICES - BUSINESS</b>                                              |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 298 | Facilities Acquisition and Construction Services                                | 2530        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0        | 0        |
| 299 | Other Support Services (Describe & Itemize)                                     | 2900        | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0        | 0        |
| 300 | <b>Total Support Services</b>                                                   | <b>2000</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> | <b>0</b> |
| 301 | <b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>                             | <b>4000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 302 | <b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>                                  |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 303 | Payments to Regular Programs (In-State)                                         | 4110        |          |                   | 0                  |                      |                | 0             |                           |                      | 0        | 0        |
| 304 | Payments for Special Education Programs                                         | 4120        |          |                   | 0                  |                      |                | 0             |                           |                      | 0        | 0        |
| 305 | Payments for CTE Programs                                                       | 4140        |          |                   | 0                  |                      |                | 0             |                           |                      | 0        | 0        |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize)                     | 4190        |          |                   | 0                  |                      |                | 0             |                           |                      | 0        | 0        |
| 307 | <b>Total Payments to Other Govt Units</b>                                       | <b>4000</b> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 308 | <b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>                                 | <b>6000</b> |          |                   |                    |                      |                |               |                           |                      |          | 0        |
| 309 | <b>Total Disbursements/ Expenditures</b>                                        |             | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0        | 0        |
| 310 | <b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b> |             |          |                   |                    |                      |                |               |                           |                      | 0        |          |
| 311 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 312 | <b>70 - WORKING CASH (WC)</b>                                                   |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 313 |                                                                                 |             |          |                   |                    |                      |                |               |                           |                      |          |          |

**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 | <b>80 - TORT FUND (TF)</b>                                          |             |          |                   |                    |                      |                |               |                           |                      |          |          |
| 315 | <b>INSTRUCTION (TF)</b>                                             | <b>1000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 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 | <b>Total Instruction<sup>14</sup></b>                               | <b>1000</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> | <b>0</b> |
| 345 | <b>SUPPORT SERVICES (TF)</b>                                        | <b>2000</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 346 | <b>Support Services - Pupil</b>                                     | <b>2100</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 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 | <b>Total Support Services - Pupil</b>                               | <b>2100</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> | <b>0</b> |
| 354 | <b>Support Services - Instructional Staff</b>                       | <b>2200</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 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 | <b>Total Support Services - Instructional Staff</b>                 | <b>2200</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> | <b>0</b> |
| 359 | <b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>                    | <b>2300</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 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 | <b>Total Support Services - General Administration</b>              | <b>2300</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> | <b>0</b> |
| 366 | <b>Support Services - School Administration</b>                     | <b>2400</b> |          |                   |                    |                      |                |               |                           |                      |          |          |
| 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        | 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   |
| 369 | <b>Total Support Services - School Administration</b>                     | <b>2400</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> | <b>0</b> |
| 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> | <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> | <b>0</b> |
| 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> | <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> | <b>0</b> |
| 386 | <b>Other Support Services (Describe &amp; Itemize)</b>                    | <b>2900</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> | <b>0</b> |
| 387 | <b>Total Support Services</b>                                             | <b>2000</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> | <b>0</b> |
| 388 | <b>COMMUNITY SERVICES (TF)</b>                                            | <b>3000</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> | <b>0</b> |
| 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> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 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> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 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> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 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> |          |                   | <b>0</b>           |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 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> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</b> |
| 424 | <b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>                         | <b>5200</b> |          |                   |                    |                      |                | <b>0</b>      |                           |                      | <b>0</b> | <b>0</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 |
| 425 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup> | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize)                                                              | 5400    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 427 | Total Debt Services                                                                                     | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 428 | PROVISIONS FOR CONTINGENCIES (TF)                                                                       | 6000    |          |                   |                    |                      |                |               |                           |                      |       | 0      |
| 429 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | 0     |        |
| 432 | <b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>                                                |         |          |                   |                    |                      |                |               |                           |                      |       |        |
| 433 | SUPPORT SERVICES (FP&S)                                                                                 | 2000    |          |                   |                    |                      |                |               |                           |                      |       |        |
| 434 | SUPPORT SERVICES - BUSINESS                                                                             |         |          |                   |                    |                      |                |               |                           |                      |       |        |
| 435 | Facilities Acquisition & Construction Services                                                          | 2530    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 436 | Operation & Maintenance of Plant Services                                                               | 2540    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 437 | Total Support Services - Business                                                                       | 2500    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 438 | Other Support Services (Describe & Itemize)                                                             | 2900    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 439 | Total Support Services                                                                                  | 2000    | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 440 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)                                                              | 4000    |          |                   |                    |                      |                |               |                           |                      |       |        |
| 441 | Payments to Regular Programs                                                                            | 4110    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 442 | Payments to Special Education Programs                                                                  | 4120    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize)                                             | 4190    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 444 | Total Payments to Other Govt Units                                                                      | 4000    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 445 | DEBT SERVICES (FP&S)                                                                                    | 5000    |          |                   |                    |                      |                |               |                           |                      |       |        |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT                                                              |         |          |                   |                    |                      |                |               |                           |                      |       |        |
| 447 | Tax Anticipation Warrants                                                                               | 5110    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize)                                                  | 5150    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 449 | Total Debt Service - Interest on Short-Term Debt                                                        | 5100    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT                                                              | 5200    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 451 | Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired) | 5300    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 452 | Total Debt Service                                                                                      | 5000    |          |                   |                    |                      |                | 0             |                           |                      | 0     | 0      |
| 453 | PROVISION FOR CONTINGENCIES (FP&S)                                                                      | 6000    |          |                   |                    |                      |                |               |                           |                      |       | 0      |
| 454 | Total Disbursements/Expenditures                                                                        |         | 0        | 0                 | 0                  | 0                    | 0              | 0             | 0                         | 0                    | 0     | 0      |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures                                |         |          |                   |                    |                      |                |               |                           |                      | 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                                                                                        | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 5  | Operations & Maintenance                                                                           | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 6  | Debt Services **                                                                                   | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 7  | Transportation                                                                                     | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 8  | Municipal Retirement                                                                               | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 9  | Capital Improvements                                                                               | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 10 | Working Cash                                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 11 | Tort Immunity                                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 12 | Fire Prevention & Safety                                                                           | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 13 | Leasing Levy                                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 14 | Special Education                                                                                  | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 15 | Area Vocational Construction                                                                       | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 16 | Social Security/Medicare Only                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 17 | Summer School                                                                                      | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 18 | Other (Describe & Itemize)                                                                         | 0                                                                               |                                            | 0                                                    |                                                   | 0                                               |
| 19 | <b>Totals</b>                                                                                      | <b>0</b>                                                                        | <b>0</b>                                   | <b>0</b>                                             | <b>0</b>                                          | <b>0</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<br/>July 1, 2022</b> | <b>Beginning<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding<br/>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                                                     |                                                    |                                                        |                                             |                                                                     |
| 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                                                     |                                                    |                                                        |                                             |                                                                     |
| 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<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>     | <b>Type of Issue *</b>                                   | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 31 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 32 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 33 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 34 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 35 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 36 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 37 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 38 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 39 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 40 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 41 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 42 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 43 |                                                                                            |                                                         | 0                                   |                                                          | 0                                                      | 0                                                     | 0                                                  | 0                                                      | 0                                           | 0                                                                   |
| 44 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 45 | <b>Part B: Other Long-Term Debt<br/>Identification or Name of Issue</b>                    | <b>Date of Issue<br/>(mm/dd/yy)</b>                     | <b>Amount of Original Issue</b>     | <b>Type of Issue *</b>                                   | <b>Outstanding<br/>Beginning July 1, 2022</b>          | <b>Issued<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Any differences<br/>(Described and Itemize)</b> | <b>Retired<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Outstanding Ending<br/>June 30, 2023</b> | <b>Amount to be Provided<br/>for Payment on Long-<br/>Term Debt</b> |
| 46 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 47 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 48 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 49 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 50 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 51 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 52 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 53 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 54 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 55 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 56 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 57 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 58 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 59 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 60 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 61 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 62 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 63 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        | 0                                           |                                                                     |
| 64 |                                                                                            |                                                         | 0                                   |                                                          | 0                                                      | 0                                                     | 0                                                  | 0                                                      | 0                                           | 0                                                                   |
| 65 |                                                                                            |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 66 | • Each type of debt issued must be identified separately with the amount:                  |                                                         |                                     |                                                          |                                                        |                                                       |                                                    |                                                        |                                             |                                                                     |
| 67 | 1. Working Cash Fund Bonds                                                                 | 4. Fire Prevent, Safety, Environmental and Energy Bonds |                                     |                                                          | 7. Other                                               |                                                       |                                                    | 10. Other                                              |                                             |                                                                     |
| 68 | 2. Funding Bonds                                                                           | 5. Tort Judgment Bonds                                  |                                     |                                                          | 8. Other                                               |                                                       |                                                    | 11. Other                                              |                                             |                                                                     |
| 69 | 3. Refunding Bonds                                                                         | 6. Building Bonds                                       |                                     |                                                          | 9. Other                                               |                                                       |                                                    | 12. Other                                              |                                             |                                                                     |

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

|                          | A                                                                                                                                                                                                                                                          | B | C | D | E | F                             | G                                 | H                        | I                                   | J                                                    | K                       |                        |   |                          |   |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---|-------------------------------|-----------------------------------|--------------------------|-------------------------------------|------------------------------------------------------|-------------------------|------------------------|---|--------------------------|---|
| 1                        | <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>                                                                                                                                                                                                          |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 4                        | <b>RECEIPTS:</b>                                                                                                                                                                                                                                           |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 5                        | Ad Valorem Taxes Received by District                                                                                                                                                                                                                      |   |   |   |   | 10, 20, 40 or 50-1100, 80     | 0                                 |                          |                                     |                                                      |                         |                        |   |                          |   |
| 6                        | Earnings on Investments                                                                                                                                                                                                                                    |   |   |   |   | 10, 20, 40, 50 or 60-1500, 80 | 0                                 |                          |                                     |                                                      |                         |                        |   |                          |   |
| 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>                                                                                                                                                                                                                                      |   |   |   |   |                               | 0                                 | 0                        | 0                                   | 0                                                    | 0                       |                        |   |                          |   |
| 13                       | <b>DISBURSEMENTS:</b>                                                                                                                                                                                                                                      |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 14                       | Instruction                                                                                                                                                                                                                                                |   |   |   |   | 10 or 50-1000                 |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 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>                                                                                                                                                                                                  |   |   |   |   |                               | 0                                 | 0                        | 0                                   | 0                                                    | 0                       |                        |   |                          |   |
| 25                       | <b>Reserved Cash Balance</b>                                                                                                                                                                                                                               |   |   |   |   | 714                           |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 26                       | <b>Unreserved Cash Balance</b>                                                                                                                                                                                                                             |   |   |   |   | 730                           | 0                                 | 0                        | 0                                   | 0                                                    | 0                       |                        |   |                          |   |
| 27                       |                                                                                                                                                                                                                                                            |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 28                       | <b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>                                                                                                                                                                                                 |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 29                       |                                                                                                                                                                                                                                                            |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 30                       | <b>Yes</b> <input type="checkbox"/> <b>No</b> <input 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">0</td> </tr> </table> |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         | Total Claims Payments: | 0 | Total Reserve Remaining: | 0 |
| Total Claims Payments:   | 0                                                                                                                                                                                                                                                          |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| Total Reserve Remaining: | 0                                                                                                                                                                                                                                                          |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 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>                                                                                                                                                                                  |   |   |   |   | <b>OK</b>                     |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 48                       |                                                                                                                                                                                                                                                            |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 49                       | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.                                                                                                                 |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |
| 50                       | 55 ILCS 5/5-1006.7                                                                                                                                                                                                                                         |   |   |   |   |                               |                                   |                          |                                     |                                                      |                         |                        |   |                          |   |

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

|    | A                                                                                                                                               | B | C                                                                                                                                                                                                                                                                                            | D           | E                        | F             | G              | H                                     | I                | J            | K    | L                        |  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|--|
| 1  | <b>CARES, CRRSA, and ARP SCHEDULE - FY 2023</b>                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 2  | Please read schedule instructions before completing.                                                                                            |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 3  | <div>Click below for schedule instructions:</div> <div>SCHEDULE INSTRUCTIONS</div>                                                              |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 4  | Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?                                  |   |                                                                                                                                                                                                                                                                                              |             | Yes                      |               | X              | No                                    |                  |              |      |                          |  |
| 5  | If the answer to the above question is "YES", this schedule must be completed.                                                                  |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 6  | PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION. |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 7  | <b>Part 1: CARES, CRRSA, and ARP REVENUE</b>                                                                                                    |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 8  | <b>Revenue Section A</b>                                                                                                                        |   | Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR. |             |                          |               |                |                                       |                  |              |      |                          |  |
| 9  |                                                                                                                                                 |   | (10)                                                                                                                                                                                                                                                                                         | (20)        | (30)                     | (40)          | (50)           | (60)                                  | (70)             | (80)         | (90) | Total                    |  |
| 10 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        |   | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |  |
| 11 |                                                                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 12 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 13 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)                                                                    |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 14 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 15 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 16 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 17 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                                 |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 18 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                                     |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 19 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 20 | <b>Total Revenue Section A</b>                                                                                                                  |   |                                                                                                                                                                                                                                                                                              | 0           | 0                        |               | 0              | 0                                     | 0                |              |      | 0                        |  |
| 21 | <b>Revenue Section B</b>                                                                                                                        |   | Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.                                                                      |             |                          |               |                |                                       |                  |              |      |                          |  |
| 22 |                                                                                                                                                 |   | (10)                                                                                                                                                                                                                                                                                         | (20)        | (30)                     | (40)          | (50)           | (60)                                  | (70)             | (80)         | (90) | Total                    |  |
| 23 | Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue                                                        |   | Acct #                                                                                                                                                                                                                                                                                       | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |  |
| 24 |                                                                                                                                                 |   |                                                                                                                                                                                                                                                                                              |             |                          |               |                |                                       |                  |              |      |                          |  |
| 25 | ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)                                                                             |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 26 | ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)                                                            |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 27 | GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 28 | GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)                                                                                       |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 29 | ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)                                                                   |   | 4998                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |
| 30 | CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)                                                                                        |   | 4210                                                                                                                                                                                                                                                                                         |             |                          |               |                |                                       |                  |              |      | 0                        |  |

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

|    | A                                                                                                                                      | B                | C  | D  | E | F  | G  | H  | I | J | K  | L  |
|----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|----|----|---|----|----|----|---|---|----|----|
| 31 | ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)                                                                               | 4210             |    |    |   |    |    |    |   |   |    | 0  |
| 32 | ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)                                                                                  | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 33 | ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)                                                                                    | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 34 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)                                          | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 35 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)                                                        | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 36 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)                                                            | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 37 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab)                                                              | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 38 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B        | 4998             |    |    |   |    |    |    |   |   |    | 0  |
| 39 | <b>Total Revenue Section B</b>                                                                                                         |                  | 0  | 0  |   | 0  | 0  | 0  |   |   | 0  | 0  |
| 40 | <b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>                                                      |                  |    |    |   |    |    |    |   |   |    |    |
| 41 | Total Other Federal Revenue (Section A plus Section B)                                                                                 | 4998             | 0  | 0  |   | 0  | 0  | 0  |   |   | 0  | 0  |
| 42 | Total Other Federal Revenue from Revenue Tab                                                                                           | 4998             | 0  | 0  |   | 0  | 0  | 0  |   |   | 0  | 0  |
| 43 | Difference (must equal 0)                                                                                                              |                  | 0  | 0  |   | 0  | 0  | 0  |   |   | 0  | 0  |
| 44 | Error must be corrected before submitting to ISBE                                                                                      |                  | OK | OK |   | OK | OK | OK |   |   | OK | OK |
| 45 |                                                                                                                                        |                  |    |    |   |    |    |    |   |   |    |    |
| 46 | <b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>                                                                                      |                  |    |    |   |    |    |    |   |   |    |    |
| 47 | 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 | <b>ESSER I EXPENDITURES (CARES)</b>                                                                                                    |                  |    |    |   |    |    |    |   |   |    |    |
| 50 |                                                                                                                                        |                  |    |    |   |    |    |    |   |   |    |    |
| 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 |                                                                                                                                        |                  |    |    |   |    |    |    |   |   |    |    |

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

|     | A                                                                                                                                                     | B                | C | D        | E                 | F                  | G                    | H              | I     | J                         | K                    | L                  |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 68  | <b>ESSER II EXPENDITURES (CRRSA)</b>                                                                                                                  |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 69  |                                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 70  | <b>FUNCTION</b>                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 71  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 72  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 73  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 74  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 75  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 76  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 77  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 78  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 79  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 80  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 81  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 82  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 83  | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 0                    | 0              |       | 0                         |                      | 0                  |
| 84  | <b>Expenditure Section C:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 85  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 86  | <b>GEER I EXPENDITURES (CARES)</b>                                                                                                                    |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 87  |                                                                                                                                                       |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 88  | <b>FUNCTION</b>                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 89  | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 90  | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 91  | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 92  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 93  | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 94  | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 95  | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 96  | FOOD SERVICES (Total)                                                                                                                                 | 2560             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 97  |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 98  | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 99  | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 100 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |   |          |                   |                    |                      |                |       |                           |                      | 0                  |
| 101 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |   |          |                   | 0                  | 0                    | 0              |       | 0                         |                      | 0                  |
| 102 | <b>Expenditure Section D:</b>                                                                                                                         |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 103 |                                                                                                                                                       |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 104 | <b>GEER II EXPENDITURES (CRRSA)</b>                                                                                                                   |                  |   |          |                   |                    |                      |                |       |                           |                      |                    |
| 105 |                                                                                                                                                       |                  |   | (100)    | (200)             | (300)              | (400)                | (500)          | (600) | (700)                     | (800)                | (900)              |
| 106 | <b>FUNCTION</b>                                                                                                                                       |                  |   | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |

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

|     | A                                                                                                                                                     | B                | C                    | D                          | E                           | F                             | G                       | H              | I                                  | J                             | K                           | L |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|---|
| 107 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 108 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 109 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 110 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 111 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 112 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 113 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 114 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 115 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 116 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 117 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 118 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 119 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                      |                            | 0                           | 0                             | 0                       |                | 0                                  |                               |                             | 0 |
| 120 | <b>Expenditure Section E:</b>                                                                                                                         |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 121 | <b>ESSER III EXPENDITURES (ARP)</b>                                                                                                                   |                  | <b>DISBURSEMENTS</b> |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 122 |                                                                                                                                                       |                  | (100)<br>Salaries    | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 123 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 124 | <b>FUNCTION</b>                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 125 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 126 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 127 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 128 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 129 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 130 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 131 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 132 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 133 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 134 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 135 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 136 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 137 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                      |                            | 0                           | 0                             | 0                       |                | 0                                  |                               |                             | 0 |
| 138 | <b>Expenditure Section F:</b>                                                                                                                         |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 139 | <b>CRRSA Child Nutrition (CRRSA)</b>                                                                                                                  |                  | <b>DISBURSEMENTS</b> |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 140 |                                                                                                                                                       |                  | (100)<br>Salaries    | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 141 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 142 | <b>FUNCTION</b>                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 143 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 144 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |

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

|     | A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| 145 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 146 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 147 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 148 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 149 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 150 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 151 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 152 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| 153 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 154 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 155 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   | 0 | 0 | 0 |   | 0 |   |   | 0 |
| 156 | <b>Expenditure Section G:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 157 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 158 | <b>ARP Child Nutrition (ARP)</b>                                                                                                       |                  |   |   |   |   |   |   |   |   |   |   |
| 159 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 160 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 161 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 162 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 163 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 164 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 165 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 166 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 167 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 168 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 169 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 170 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| 171 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 172 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 173 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   | 0 | 0 | 0 |   | 0 |   |   | 0 |
| 174 | <b>Expenditure Section H:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 175 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 176 | <b>ARP IDEA (ARP)</b>                                                                                                                  |                  |   |   |   |   |   |   |   |   |   |   |
| 177 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 178 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 179 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 180 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 181 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 182 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |

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

|     | A                                                                                                                                                     | B                | C                    | D                          | E                           | F                             | G                       | H              | I                                  | J                             | K                           | L |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|---|
| 183 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 184 | Facilities Acquisition and Construction Services (Total)                                                                                              | 2530             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 185 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                                     | 2540             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 186 | FOOD SERVICES (Total)                                                                                                                                 | 2560             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 187 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 188 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 189 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                                 | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 190 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                                 | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 191 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)                              | Total Technology |                      |                            | 0                           | 0                             | 0                       |                |                                    | 0                             |                             | 0 |
| 192 | <b>Expenditure Section I:</b>                                                                                                                         |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 193 | <b>ARP Homeless I (ARP)</b>                                                                                                                           |                  | <b>DISBURSEMENTS</b> |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 194 |                                                                                                                                                       |                  | (100)<br>Salaries    | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 195 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 196 | <b>FUNCTION</b>                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 197 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 198 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 199 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 200 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 201 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 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 | <b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b> |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 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 | <b>Expenditure Section J:</b>                                                                                                                         |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 211 | <b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>                                                                                      |                  | <b>DISBURSEMENTS</b> |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 212 |                                                                                                                                                       |                  | (100)<br>Salaries    | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 213 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 214 | <b>FUNCTION</b>                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 215 | <b>1. List the total expenditures for the Functions 1000 and 2000 below</b>                                                                           |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 216 | INSTRUCTION Total Expenditures                                                                                                                        | 1000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 217 | SUPPORT SERVICES Total Expenditures                                                                                                                   | 2000             |                      |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 218 |                                                                                                                                                       |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 219 | <b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>     |                  |                      |                            |                             |                               |                         |                |                                    |                               |                             |   |

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

|     | A                                                                                                                                      | B                | C | D | E | F | G | H | I | J | K | L |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| 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 | <b>Expenditure Section K:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 229 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 230 | <b>Other CARES Act Expenditures (not accounted for above)</b>                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 231 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 232 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 233 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 234 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 235 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 236 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 237 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 238 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 239 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 240 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 241 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 242 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |   |   |   |   |   |   |   |   |   |   |
| 243 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 244 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 245 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |   |   | 0 | 0 | 0 |   | 0 |   |   | 0 |
| 246 | <b>Expenditure Section L:</b>                                                                                                          |                  |   |   |   |   |   |   |   |   |   |   |
| 247 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 248 | <b>Other CRRSA Expenditures (not accounted for above)</b>                                                                              |                  |   |   |   |   |   |   |   |   |   |   |
| 249 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 250 | <b>FUNCTION</b>                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 251 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |   |   |   |   |   |   |   |   |   |   |
| 252 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |   |   |   |   |   |   |   |   |   | 0 |
| 253 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |   |   |   |   |   |   |   |   |   | 0 |
| 254 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 255 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |   |   |   |   |   |   |   |   |   |   |
| 256 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |   |   |   |   |   |   |   |   |   | 0 |
| 257 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |   |   |   |   |   |   |   |   |   | 0 |
| 258 | FOOD SERVICES (Total)                                                                                                                  | 2560             |   |   |   |   |   |   |   |   |   | 0 |
| 259 |                                                                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |

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

|     | A                                                                                                                                      | B                | C                           | D                          | E                           | F                             | G                       | H              | I                                  | J                             | K                           | L |
|-----|----------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|---|
| 260 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 261 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 262 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 263 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |                             |                            |                             | 0                             | 0                       | 0              |                                    | 0                             |                             | 0 |
| 264 | <b>Expenditure Section M:</b>                                                                                                          |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 265 | <b>Other ARP Expenditures (not accounted for above)</b>                                                                                |                  | -----DISBURSEMENTS-----     |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 266 |                                                                                                                                        |                  | (100)<br>Salaries           | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 267 | FUNCTION                                                                                                                               |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 269 | 1. List the total expenditures for the Functions 1000 and 2000 below                                                                   |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 270 | INSTRUCTION Total Expenditures                                                                                                         | 1000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 271 | SUPPORT SERVICES Total Expenditures                                                                                                    | 2000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 272 |                                                                                                                                        |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 273 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 274 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 275 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 276 | FOOD SERVICES (Total)                                                                                                                  | 2560             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 277 |                                                                                                                                        |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 278 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 279 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)                                                  | 1000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 280 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)                                                  | 2000             |                             |                            |                             |                               |                         |                |                                    |                               |                             | 0 |
| 281 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)               | Total Technology |                             |                            |                             | 0                             | 0                       | 0              |                                    | 0                             |                             | 0 |
| 282 |                                                                                                                                        |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 283 | <b>Expenditure Section N:</b>                                                                                                          |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 284 | <b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>                                                                     |                  | -----DISBURSEMENTS-----     |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 285 |                                                                                                                                        |                  | (100)<br>Salaries           | (200)<br>Employee Benefits | (300)<br>Purchased Services | (400)<br>Supplies & Materials | (500)<br>Capital Outlay | (600)<br>Other | (700)<br>Non-Capitalized Equipment | (800)<br>Termination Benefits | (900)<br>Total Expenditures |   |
| 286 |                                                                                                                                        |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 287 | FUNCTION                                                                                                                               |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 288 | INSTRUCTION                                                                                                                            | 1000             | 0                           | 0                          | 0                           | 0                             | 0                       | 0              | 0                                  | 0                             |                             | 0 |
| 289 | SUPPORT SERVICES                                                                                                                       | 2000             | 0                           | 0                          | 0                           | 0                             | 0                       | 0              | 0                                  | 0                             |                             | 0 |
| 290 | Facilities Acquisition and Construction Services (Total)                                                                               | 2530             | 0                           | 0                          | 0                           | 0                             | 0                       | 0              | 0                                  | 0                             |                             | 0 |
| 291 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total)                                                                                      | 2540             | 0                           | 0                          | 0                           | 0                             | 0                       | 0              | 0                                  | 0                             |                             | 0 |
| 292 | FOOD SERVICES (Total)                                                                                                                  | 2560             | 0                           | 0                          | 0                           | 0                             | 0                       | 0              | 0                                  | 0                             |                             | 0 |
| 293 | TOTAL EXPENDITURES                                                                                                                     |                  | Functions 1000 & 2000 total |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 294 |                                                                                                                                        |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 295 | <b>Expenditure Section O:</b>                                                                                                          |                  |                             |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 296 | <b>TOTAL TECHNOLOGY</b>                                                                                                                |                  | -----DISBURSEMENTS-----     |                            |                             |                               |                         |                |                                    |                               |                             |   |
| 297 |                                                                                                                                        |                  | (100)                       | (200)                      | (300)                       | (400)                         | (500)                   | (600)          | (700)                              | (800)                         | (900)                       |   |

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

|     | A                                                                                               | B                | C | D | E | F | G | H | I | J | K | L |
|-----|-------------------------------------------------------------------------------------------------|------------------|---|---|---|---|---|---|---|---|---|---|
| 298 | EXPENDITURES (from all CARES, CRRSA, & ARP funds)                                               |                  |   |   |   |   |   |   |   |   |   |   |
| 299 |                                                                                                 |                  |   |   |   |   |   |   |   |   |   |   |
|     | FUNCTION                                                                                        |                  |   |   |   |   |   |   |   |   |   |   |
| 300 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology |   |   |   | 0 | 0 | 0 |   | 0 |   | 0 |

|    | A                                                     | B             | C                                          | D                                                                 | E                                                              | F                                    | G                        | H                                                                  | I                                                                                  | J                                                                               | K                                                            | L                                                         |
|----|-------------------------------------------------------|---------------|--------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------|--------------------------------------|--------------------------|--------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------|
| 1  | <b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>    |               |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 2  | <b>Description of Assets</b><br>(Enter Whole Dollars) | <b>Acct #</b> | <b>Cost<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Additions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Cost Ending<br/>June 30, 2023</b> | <b>Life In<br/>Years</b> | <b>Accumulated<br/>Depreciation<br/>Beginning<br/>July 1, 2022</b> | <b>Add:<br/>Depreciation<br/>Allowable<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Less: Depreciation<br/>Deletions<br/>July 1, 2022 thru<br/>June 30, 2023</b> | <b>Accumulated<br/>Depreciation Ending<br/>June 30, 2023</b> | <b>Ending Balance<br/>Undepreciated<br/>June 30, 2023</b> |
| 3  | Works of Art & Historical Treasures                   | 210           |                                            |                                                                   |                                                                | 0                                    | 50                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 4  | Land                                                  | 220           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 5  | Non-Depreciable Land                                  | 221           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 |                                                              | 0                                                         |
| 6  | Depreciable Land                                      | 222           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 7  | Buildings                                             | 230           |                                            |                                                                   |                                                                |                                      |                          |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 8  | Permanent Buildings                                   | 231           |                                            |                                                                   |                                                                | 0                                    | 50                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 9  | Temporary Buildings                                   | 232           |                                            |                                                                   |                                                                | 0                                    | 20                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 10 | Improvements Other than Buildings<br>(Infrastructure) | 240           |                                            |                                                                   |                                                                | 0                                    | 20                       |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 11 | Capitalized Equipment                                 | 250           |                                            |                                                                   |                                                                |                                      | 10                       |                                                                    |                                                                                    |                                                                                 |                                                              |                                                           |
| 12 | 10 Yr Schedule                                        | 251           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 13 | 5 Yr Schedule                                         | 252           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 14 | 3 Yr Schedule                                         | 253           |                                            |                                                                   |                                                                | 0                                    |                          |                                                                    |                                                                                    |                                                                                 | 0                                                            | 0                                                         |
| 15 | Construction in Progress                              | 260           |                                            |                                                                   |                                                                | 0                                    | --                       |                                                                    |                                                                                    |                                                                                 |                                                              | 0                                                         |
| 16 | Total Capital Assets                                  | 200           | 0                                          | 0                                                                 | 0                                                              | 0                                    |                          | 0                                                                  | 0                                                                                  | 0                                                                               | 0                                                            | 0                                                         |
| 17 | Non-Capitalized Equipment                             | 700           |                                            |                                                                   |                                                                | 0                                    | 10                       |                                                                    | 0                                                                                  |                                                                                 |                                                              |                                                           |
| 18 | Allowable Depreciation                                |               |                                            |                                                                   |                                                                |                                      |                          |                                                                    | 0                                                                                  |                                                                                 |                                                              |                                                           |

|    | A                                                                                                        | B                                       | C                                                                | D | E                  | F         | G         | H |
|----|----------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------|---|--------------------|-----------|-----------|---|
| 1  | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023) |                                         |                                                                  |   |                    |           |           |   |
| 2  | 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                                               |   | \$                 | 2,330,618 |           |   |
| 9  | O&M                                                                                                      | Expenditures 16-24, L155                | Total Expenditures                                               |   |                    | 0         |           |   |
| 10 | DS                                                                                                       | Expenditures 16-24, L178                | Total Expenditures                                               |   |                    | 0         |           |   |
| 11 | TR                                                                                                       | Expenditures 16-24, L214                | Total Expenditures                                               |   |                    | 0         |           |   |
| 12 | MR/SS                                                                                                    | Expenditures 16-24, L292                | Total Expenditures                                               |   |                    | 0         |           |   |
| 13 | TORT                                                                                                     | Expenditures 16-24, L422                | Total Expenditures                                               |   |                    | 0         |           |   |
| 14 |                                                                                                          |                                         |                                                                  |   | Total Expenditures | \$        | 2,330,618 |   |
| 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                                      |   |                    | 0         |           |   |
| 39 | ED                                                                                                       | Expenditures 16-24, L20, Col K          | 1910 Pre-K Programs - Private Tuition                            |   |                    | 0         |           |   |
| 40 | ED                                                                                                       | Expenditures 16-24, L21, Col K          | 1911 Regular K-12 Programs - Private Tuition                     |   |                    | 0         |           |   |
| 41 | ED                                                                                                       | Expenditures 16-24, L22, Col K          | 1912 Special Education Programs K-12 - Private Tuition           |   |                    | 0         |           |   |
| 42 | ED                                                                                                       | Expenditures 16-24, L23, Col K          | 1913 Special Education Programs Pre-K - Tuition                  |   |                    | 0         |           |   |
| 43 | ED                                                                                                       | Expenditures 16-24, L24, Col K          | 1914 Remedial/Supplemental Programs K-12 - Private Tuition       |   |                    | 0         |           |   |
| 44 | ED                                                                                                       | Expenditures 16-24, L25, Col K          | 1915 Remedial/Supplemental Programs Pre-K - Private Tuition      |   |                    | 0         |           |   |
| 45 | ED                                                                                                       | Expenditures 16-24, L26, Col K          | 1916 Adult/Continuing Education Programs - Private Tuition       |   |                    | 0         |           |   |
| 46 | ED                                                                                                       | Expenditures 16-24, L27, Col K          | 1917 CTE Programs - Private Tuition                              |   |                    | 0         |           |   |
| 47 | ED                                                                                                       | Expenditures 16-24, L28, Col K          | 1918 Interscholastic Programs - Private Tuition                  |   |                    | 0         |           |   |
| 48 | ED                                                                                                       | Expenditures 16-24, L29, Col K          | 1919 Summer School Programs - Private Tuition                    |   |                    | 0         |           |   |
| 49 | ED                                                                                                       | Expenditures 16-24, L30, Col K          | 1920 Gifted Programs - Private Tuition                           |   |                    | 0         |           |   |
| 50 | ED                                                                                                       | Expenditures 16-24, L31, Col K          | 1921 Bilingual Programs - Private Tuition                        |   |                    | 0         |           |   |
| 51 | ED                                                                                                       | Expenditures 16-24, L32, Col K          | 1922 Truants Alternative/Optional Ed Progrms - Private Tuition   |   |                    | 0         |           |   |
| 52 | ED                                                                                                       | Expenditures 16-24, L77, Col K - (G+I)  | 3000 Community Services                                          |   |                    | 0         |           |   |
| 53 | ED                                                                                                       | Expenditures 16-24, L104, Col K         | 4000 Total Payments to Other Govt Units                          |   |                    | 1,915,694 |           |   |
| 54 | ED                                                                                                       | Expenditures 16-24, L116, Col G         | - Capital Outlay                                                 |   |                    | 0         |           |   |
| 55 | ED                                                                                                       | Expenditures 16-24, L116, Col I         | - Non-Capitalized Equipment                                      |   |                    | 0         |           |   |
| 56 | O&M                                                                                                      | Expenditures 16-24, L134, Col K - (G+I) | 3000 Community Services                                          |   |                    | 0         |           |   |
| 57 | O&M                                                                                                      | Expenditures 16-24, L143, Col K         | 4000 Total Payments to Other Govt Units                          |   |                    | 0         |           |   |
| 58 | O&M                                                                                                      | Expenditures 16-24, L155, Col G         | - Capital Outlay                                                 |   |                    | 0         |           |   |
| 59 | O&M                                                                                                      | Expenditures 16-24, L155, Col I         | - Non-Capitalized Equipment                                      |   |                    | 0         |           |   |
| 60 | DS                                                                                                       | Expenditures 16-24, L164, Col K         | 4000 Payments to Other Dist & Govt Units                         |   |                    | 0         |           |   |
| 61 | DS                                                                                                       | Expenditures 16-24, L174, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt      |   |                    | 0         |           |   |
| 62 | TR                                                                                                       | Expenditures 16-24, L189, Col K - (G+I) | 3000 Community Services                                          |   |                    | 0         |           |   |
| 63 | TR                                                                                                       | Expenditures 16-24, L200, Col K         | 4000 Total Payments to Other Govt Units                          |   |                    | 0         |           |   |
| 64 | TR                                                                                                       | Expenditures 16-24, L210, Col K         | 5300 Debt Service - Payments of Principal on Long-Term Debt      |   |                    | 0         |           |   |
| 65 | TR                                                                                                       | Expenditures 16-24, L214, Col G         | - Capital Outlay                                                 |   |                    | 0         |           |   |
| 66 | TR                                                                                                       | Expenditures 16-24, L214, Col I         | - Non-Capitalized Equipment                                      |   |                    | 0         |           |   |
| 67 | MR/SS                                                                                                    | Expenditures 16-24, L220, Col K         | 1125 Pre-K Programs                                              |   |                    | 0         |           |   |
| 68 | MR/SS                                                                                                    | Expenditures 16-24, L222, Col K         | 1225 Special Education Programs - Pre-K                          |   |                    | 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                                      |   |                    | 0         |           |   |
| 72 | MR/SS                                                                                                    | Expenditures 16-24, L277, Col K         | 3000 Community Services                                          |   |                    | 0         |           |   |
| 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  | G                | H |
|-----|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------|----|------------------|---|
| 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  |                                                                                                                 |                                         |                           |                                    | Total Deductions for OEPP Computation (Sum of Lines 18 - 95)                                                   | \$ | 1,915,694        |   |
| 97  |                                                                                                                 |                                         |                           |                                    | Total Operating Expenses Regular K-12 (Line 14 minus Line 96)                                                  |    | 414,924          |   |
| 98  |                                                                                                                 |                                         |                           |                                    | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 |    | 0.00             |   |
| 99  |                                                                                                                 |                                         |                           |                                    | Estimated OEPP (Line 97 divided by Line 98)                                                                    | \$ | Complete Line 98 |   |
| 100 |                                                                                                                 |                                         |                           |                                    |                                                                                                                |    |                  |   |

|     | A                                                                                                                                                                                                                                                                                                                                                                                                                                                      | B                                    | C                                                                                           | D                                                                                                              | E         | F           | H |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|-----------|-------------|---|
| 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                                                                     |                                                                                                                | 0         |             |   |
| 115 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L83, Col C,D         | 1700 Total District/School Activity Income (without Student Activity Funds)                 |                                                                                                                | 0         |             |   |
| 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)                                                             |                                                                                                                | 0         |             |   |
| 121 | ED-O&M                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Revenues 10-15, L97, Col C,D         | 1910 Rentals                                                                                |                                                                                                                | 0         |             |   |
| 122 | ED-O&M-TR                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revenues 10-15, L100, Col C,D,F      | 1940 Services Provided Other Districts                                                      |                                                                                                                | 0         |             |   |
| 123 | ED-O&M-DS-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L106, Col C,D,E,F,G  | 1991 Payment from Other Districts                                                           |                                                                                                                | 0         |             |   |
| 124 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L108, Col C          | 1993 Other Local Fees (Describe & Itemize)                                                  |                                                                                                                | 0         |             |   |
| 125 | ED-O&M-TR                                                                                                                                                                                                                                                                                                                                                                                                                                              | Revenues 10-15, L134, Col C,D,F      | 3100 Total Special Education                                                                |                                                                                                                | 0         |             |   |
| 126 | ED-O&M-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                           | Revenues 10-15, L143, Col C,D,G      | 3200 Total Career and Technical Education                                                   |                                                                                                                | 1,261,890 |             |   |
| 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                                                           |                                                                                                                | 0         |             |   |
| 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                                                                       |                                                                                                                | 0         |             |   |
| 131 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L157, Col C,D,F,G    | 3500 Total Transportation                                                                   |                                                                                                                | 0         |             |   |
| 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                                            |                                                                                                                | 0         |             |   |
| 142 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L179, Col C          | 4045 Head Start (Subtract)                                                                  |                                                                                                                | 0         |             |   |
| 143 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L183, Col C,D,F,G    | - Total Restricted Grants-In-Aid Received Directly from Federal Govt                        |                                                                                                                | 0         |             |   |
| 144 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L190, Col C,D,F,G    | 4100 Total Title V                                                                          |                                                                                                                | 0         |             |   |
| 145 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues 10-15, L200, Col C,G        | 4200 Total Food Service                                                                     |                                                                                                                | 0         |             |   |
| 146 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L206, Col C,D,F,G    | 4300 Total Title I                                                                          |                                                                                                                | 0         |             |   |
| 147 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L211, Col C,D,F,G    | 4400 Total Title IV                                                                         |                                                                                                                | 0         |             |   |
| 148 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L216, Col C,D,F,G    | 4620 Fed - Spec Education - IDEA - Flow Through                                             |                                                                                                                | 0         |             |   |
| 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                                                                    |                                                                                                                | 956,319   |             | # |
| 177 | ED-O&M-DS-TR-MR/SS-Tort                                                                                                                                                                                                                                                                                                                                                                                                                                | Revenue Adjustments (C225 thru J254) | 4800 Total ARRA Program Adjustments                                                         |                                                                                                                | 0         |             |   |
| 178 | ED                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Revenues 10-15, L256, Col C          | 4901 Race to the Top                                                                        |                                                                                                                | 0         |             |   |
| 179 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L257, Col C,D,F,G    | 4902 Race to the Top-Preschool Expansion Grant                                              |                                                                                                                | 0         |             |   |
| 180 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L258, Col C,F,G      | 4905 Title III - Immigrant Education Program (IEP)                                          |                                                                                                                | 0         |             | # |
| 181 | ED-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                            | Revenues 10-15, L259, Col C,F,G      | 4909 Title III - Language Inst Program - Limited Eng (LIPLEP)                               |                                                                                                                | 0         |             |   |
| 182 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L260, Col C,D,F,G    | 4920 McKinney Education for Homeless Children                                               |                                                                                                                | 0         |             |   |
| 183 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L261, Col C,D,F,G    | 4930 Title II - Eisenhower Professional Development Formula                                 |                                                                                                                | 0         |             |   |
| 184 | ED-O&M-TR-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                        | Revenues 10-15, L262, Col C,D,F,G    | 4932 Title II - Teacher Quality                                                             |                                                                                                                | 0         |             |   |
| 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                                      |                                                                                                                | 0         |             |   |
| 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)                     |                                                                                                                | 0         |             |   |
| 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 **                                      |                                                                                                                |           |             |   |
| 194 | ED-MR/SS                                                                                                                                                                                                                                                                                                                                                                                                                                               | Revenues (Part of EBF Payment)       | 3300 English Learning (Bilingual) Contributions from EBF Funds **                           |                                                                                                                |           |             |   |
| 196 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Deductions for PCTC Computation Line 104 through Line 193                                                | \$        | 2,218,209   |   |
| 197 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Net Operating Expense for Tuition Computation (Line 97 minus Line 195)                                         |           | (1,803,285) |   |
| 198 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Depreciation Allowance (from page 36, Line 18, Col I)                                                    |           | 0           |   |
| 199 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Allowance for PCTC Computation (Line 196 plus Line 197)                                                  |           | (1,803,285) |   |
| 200 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 |           | 0.00        |   |
| 201 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             | Total Estimated PCTC (Line 198 divided by Line 199) * \$                                                       |           | #DIV/0!     | # |
| 202 |                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                      |                                                                                             |                                                                                                                |           |             |   |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.                                                                                                                                                                                                                                                                         |                                      |                                                                                             |                                                                                                                |           |             |   |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage.                                                                                                                                                                                                                                                                                                                                                                                   |                                      |                                                                                             |                                                                                                                |           |             |   |
| 205 | Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193. |                                      |                                                                                             |                                                                                                                |           |             |   |

[illegible]

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

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

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

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

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

[illegible]



## 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                 |   |                           |                     |                             |                     |   |
| 11 | Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |   |                           |                     |                             |                     |   |
| 12 | Internal Services (10, 50, and 80 -2570)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |   |                           |                     |                             |                     |   |
| 13 | Staff Services (10, 50, and 80 -2640)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                 |   |                           |                     |                             |                     |   |
| 14 | Data Processing Services (10, 50, & 80 -2660)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |   |                           |                     |                             |                     |   |
| 15 | <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            |   |                           | 75,061              |                             | 75,061              |   |
| 20 | <b>Support Services:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                 |   |                           |                     |                             |                     |   |
| 21 | Pupil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2100            |   |                           | 148,054             |                             | 148,054             |   |
| 22 | Instructional Staff                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 2200            |   |                           | 140,438             |                             | 140,438             |   |
| 23 | General Admin.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2300            |   |                           | 36,855              |                             | 36,855              |   |
| 24 | School Admin                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2400            |   |                           | 0                   |                             | 0                   |   |
| 25 | <b>Business:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |   |                           |                     |                             |                     |   |
| 26 | Direction of Business Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2510            | 0 | 0                         | 0                   | 0                           | 0                   |   |
| 27 | Fiscal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2520            | 0 | 0                         | 0                   | 0                           | 0                   |   |
| 28 | Oper. & Maint. Plant Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2540            |   | 0                         | 0                   | 0                           | 0                   |   |
| 29 | Pupil Transportation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2550            |   | 0                         | 0                   |                             | 0                   |   |
| 30 | Food Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2560            |   | 0                         | 0                   |                             | 0                   |   |
| 31 | Internal Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 2570            | 0 | 0                         | 0                   | 0                           | 0                   |   |
| 32 | <b>Central:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   |                           |                     |                             |                     |   |
| 33 | Direction of Central Spt. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2610            |   | 0                         | 0                   |                             | 0                   |   |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2620            |   | 14,516                    | 14,516              |                             | 14,516              |   |
| 35 | Information Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2630            |   | 0                         | 0                   |                             | 0                   |   |
| 36 | Staff Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 2640            | 0 | 0                         | 0                   | 0                           | 0                   |   |
| 37 | Data Processing Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2660            | 0 | 0                         | 0                   | 0                           | 0                   |   |
| 38 | <b>Other:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2900            |   | 0                         | 0                   |                             | 0                   |   |
| 39 | <b>Community Services</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 3000            |   | 0                         | 0                   |                             | 0                   |   |
| 40 | <b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                 |   |                           |                     |                             |                     |   |
| 41 | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                 | 0 | 414,924                   | 0                   | 414,924                     |                     |   |
| 42 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   | <b>Restricted Rate</b>    |                     | <b>Unrestricted Rate</b>    |                     |   |
| 43 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   | Total Indirect Costs:     | 0                   | Total Indirect Costs:       | 0                   |   |
| 44 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   | Total Direct Costs:       | 414,924             | Total Direct Costs:         | 414,924             |   |
| 45 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   | <b>= 0.00%</b>            |                     | <b>= 0.00%</b>              |                     |   |
| 46 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                 |   |                           |                     |                             |                     |   |

|    | A                                                                                                                                                    | B                 | C                   | D                                                    | E                                                                                                             | F |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---|
| 1  | <b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>                                                                                                      |                   |                     |                                                      |                                                                                                               |   |
| 2  | School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )                                                                                            |                   |                     |                                                      |                                                                                                               |   |
| 3  | Fiscal Year Ending June 30, 2023                                                                                                                     |                   |                     |                                                      |                                                                                                               |   |
| 5  | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. |                   |                     |                                                      |                                                                                                               |   |
| 6  | Northern Kane Co Reg Voc System                                                                                                                      |                   |                     | 31-045-3010-46_AFR22 Northern Kane Co Reg Voc System |                                                                                                               |   |
| 7  | 31045301046                                                                                                                                          |                   |                     |                                                      |                                                                                                               |   |
| 8  | <input checked="" type="checkbox"/> <i>Check box if this schedule is not applicable.....</i>                                                         | 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 ( <u>Check all that apply</u> )</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                                                                                                                                    |                   |                     |                                                      |                                                                                                               |   |
| 15 | Energy Purchasing                                                                                                                                    |                   |                     |                                                      |                                                                                                               |   |
| 16 | Food Services                                                                                                                                        |                   |                     |                                                      |                                                                                                               |   |
| 17 | Grant Writing                                                                                                                                        |                   |                     |                                                      |                                                                                                               |   |
| 18 | Grounds Maintenance Services                                                                                                                         |                   |                     |                                                      |                                                                                                               |   |
| 19 | Insurance                                                                                                                                            |                   |                     |                                                      |                                                                                                               |   |
| 20 | Investment Pools                                                                                                                                     |                   |                     |                                                      |                                                                                                               |   |
| 21 | Legal Services                                                                                                                                       |                   |                     |                                                      |                                                                                                               |   |
| 22 | Maintenance Services                                                                                                                                 |                   |                     |                                                      |                                                                                                               |   |
| 23 | Personnel Recruitment                                                                                                                                |                   |                     |                                                      |                                                                                                               |   |
| 24 | Professional Development                                                                                                                             |                   |                     |                                                      |                                                                                                               |   |
| 25 | Shared Personnel                                                                                                                                     |                   |                     |                                                      |                                                                                                               |   |
| 26 | Special Education Cooperatives                                                                                                                       |                   |                     |                                                      |                                                                                                               |   |
| 27 | STEM (science, technology, engineering and math) Program Offerings                                                                                   |                   |                     |                                                      |                                                                                                               |   |
| 28 | Supply & Equipment Purchasing                                                                                                                        |                   |                     |                                                      |                                                                                                               |   |
| 29 | Technology Services                                                                                                                                  |                   |                     |                                                      |                                                                                                               |   |
| 30 | Transportation                                                                                                                                       |                   |                     |                                                      |                                                                                                               |   |
| 31 | Vocational Education Cooperatives                                                                                                                    |                   |                     |                                                      |                                                                                                               |   |
| 32 | All Other Joint/Cooperative Agreements                                                                                                               |                   |                     |                                                      |                                                                                                               |   |
| 33 | Other                                                                                                                                                |                   |                     |                                                      |                                                                                                               |   |
| 34 |                                                                                                                                                      |                   |                     |                                                      |                                                                                                               |   |
| 35 | <u>Additional space for Column (D) - Barriers to Implementation:</u>                                                                                 |                   |                     |                                                      |                                                                                                               |   |
| 36 |                                                                                                                                                      |                   |                     |                                                      |                                                                                                               |   |
| 37 |                                                                                                                                                      |                   |                     |                                                      |                                                                                                               |   |
| 38 |                                                                                                                                                      |                   |                     |                                                      |                                                                                                               |   |
| 40 | <u>Additional space for Column (E) - Name of LEA :</u>                                                                                               |                   |                     |                                                      |                                                                                                               |   |
| 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: Northern Kane Co Reg Voc System  
RCDT Number: 31045301046

| Description                                                                                         | Funct. No. | Actual Expenditures, Fiscal Year 2023 |                                       |                     |        | Budgeted Expenditures, Fiscal Year 2024 |                                       |                   |                   |
|-----------------------------------------------------------------------------------------------------|------------|---------------------------------------|---------------------------------------|---------------------|--------|-----------------------------------------|---------------------------------------|-------------------|-------------------|
|                                                                                                     |            | (10)<br>Educational Fund              | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund * | Total  | (10)<br>Educational Fund                | (20)<br>Operations & Maintenance Fund | (80)<br>Tort Fund | Total             |
| 1. Executive Administration Services                                                                | 2320       | 0                                     |                                       | 0                   | 0      |                                         |                                       |                   | 0                 |
| 2. Special Area Administration Services                                                             | 2330       | 36,855                                |                                       | 0                   | 36,855 |                                         |                                       |                   | 0                 |
| 3. Other Support Services - School Administration                                                   | 2490       | 0                                     |                                       | 0                   | 0      |                                         |                                       |                   | 0                 |
| 4. Direction of Business Support Services                                                           | 2510       | 0                                     | 0                                     | 0                   | 0      |                                         |                                       |                   | 0                 |
| 5. Internal Services                                                                                | 2570       | 0                                     |                                       | 0                   | 0      |                                         |                                       |                   | 0                 |
| 6. Direction of Central Support Services                                                            | 2610       | 0                                     |                                       | 0                   | 0      |                                         |                                       |                   | 0                 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. |            |                                       |                                       |                     | 0      |                                         |                                       |                   | 0                 |
| 8. Totals                                                                                           |            | 36,855                                | 0                                     | 0                   | 36,855 | 0                                       | 0                                     | 0                 | 0                 |
| 9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)                           |            |                                       |                                       |                     |        |                                         |                                       |                   | Enter Budget Data |

**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.

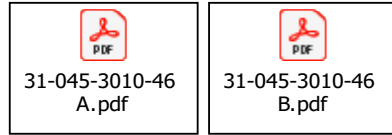
**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

1. Page 11, Line 109 - Other Local Revenues - Stamp Grant
- 2.
- 3.
- 4.

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><br><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  | - If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                       |                                    |                          |                        |           |
| 5  | - If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                       |                                    |                          |                        |           |
| 6  | <b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b><br><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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 2,227,959             | 0                                  | 0                        | 0                      | 2,227,959 |
| 9  | Direct Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2,330,618             | 0                                  | 0                        |                        | 2,330,618 |
| 10 | Difference                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (102,659)             | 0                                  | 0                        | 0                      | (102,659) |
| 11 | Fund Balance - June 30, 2023                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 417,095               | 0                                  | 0                        | 0                      | 417,095   |
| 12 | <b>Unbalanced - however, a deficit reduction plan is not required at this time.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                       |                                    |                          |                        |           |
| 13 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |           |
| 14 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |           |
| 15 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |                                    |                          |                        |           |

# FY 2023 Audit Checklist

|                                                                       |
|-----------------------------------------------------------------------|
| RCDT: 31045301046                                                     |
| School District/Joint Agreement Name: Northern Kane Co Reg Voc System |
| Auditor Name: CHERYDEN JUERGENSEN                                     |
| License #: 065-026816 License Expiration Date (below):<br>12/31/2024  |
| 31-045-3010-46_AFR22 Northern Kane Co Reg Voc System                  |

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?                                                                                                                                                   | CASH                                    |
| Choose School District or Joint Agreement.                                                                                                                                          | JOINT AGREEMENT                         |
| Accounting for late payments (Audit Questionnaire Section D)                                                                                                                        | OK                                      |
| Is Budget Deficit Reduction Plan Required?                                                                                                                                          | Deficit reduction plan is not required. |
| <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](#)

## MEMORANDUM

FROM: Ted Juske, Athletics & Activities Director

TO: District 301 Board of Education, Dr. Mongan, Superintendent

DATE: February 8, 2024

RE: German American Partnership Program (GAPP) 2025

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GAPP (German American Partnership Program) is a school-to-school exchange program which pairs an American school with a German school to give students from both countries the opportunity to visit each other's schools and to experience each other's cultures by sharing in the lives of their families and communities. The GAPP Program is endorsed both by the German government (Foreign Office) and by the U.S. Department of State. CHS' partner school is the ***Ferdinand-Sauerbruch-Gymnasium*** in Großröhrsdorf (near the city of Dresden in the East German state of Saxony). Central's involvement in the program started in the late 1990s. Frau Bliss has overseen GAPP exchanges six times: 2004, 2006, 2011, 2013, 2015, 2017. (The planned exchange for 2020 was canceled due to COVID.)

There are two parts to a GAPP-exchange. One part is Central students going to Germany, being hosted by German families. While in Germany, students live with host families, attend classes at the partner school, give presentations, and partake in day trips as planned in cooperation with the partner school (e.g., Berlin, Dresden, hiking, etc.). The second part of the exchange is Central students hosting those students whose hospitality they enjoyed while being in Germany. The group size for the CHS group is usually between 8-14 students with two chaperoning staff members. Frau Bliss is seeking permission to conduct the next GAPP cycle which is planned for 2025. **The trip for Central students is planned for June 13 - June 28, 2025.** The reciprocal visit of the German students at CHS is planned for October 2025.

The educational benefits of such an exchange program are manifold: Besides the obvious language benefits, students can also form long lasting international friendships (that often involve entire families), see an increase in personal confidence and maturity and learn to live the district's mission of "engaging the mind" in a holistic way. Students participating directly in the exchange are not the only ones benefiting from the exchange. In the past, the German guests have even visited other schools in the district and met with classes of the middle and elementary schools that they were invited to. The benefits of the program therefore can expand to the entire district.

The estimated cost for such a trip is \$3,200 - \$3,400. Frau Bliss is working with the district on the travel logistics. German language students of the graduating classes of 2026, 2027, and 2028 who completed at least two years of German by the time of the trip would be eligible to apply for the program. Frau Bliss would like to start the application process for the students and their families in April 2024.

Central Community Unit School District 301  
Student Enrollment Report

End of 2022-2023 School Year Compared to February 14, 2024

| School                      | Year  | PRE-K | KDG | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | 9th | 10th | 11th | 12th | Current | YoY | %      |
|-----------------------------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|---------|-----|--------|
|                             |       |       |     |     |     |     |     |     |     |     |     |     |      |      |      | Total   |     |        |
| Country Trails              | 23-24 | 44    | 93  | 99  | 113 | 129 | 110 | 114 |     |     |     |     |      |      |      | 702     | 19  | 2.78   |
|                             | 22-23 | 44    | 90  | 112 | 124 | 105 | 112 | 96  |     |     |     |     |      |      |      | 683     | 18  | 2.71   |
|                             | 21-22 | 39    | 101 | 111 | 100 | 106 | 93  | 115 |     |     |     |     |      |      |      | 665     |     |        |
| H.B. Thomas                 | 23-24 | 59    | 104 | 82  | 104 | 101 | 106 | 90  |     |     |     |     |      |      |      | 646     | 31  | 5.04   |
|                             | 22-23 | 59    | 81  | 98  | 95  | 104 | 86  | 92  |     |     |     |     |      |      |      | 615     | -84 | -12.02 |
|                             | 21-22 | 50    | 112 | 106 | 112 | 99  | 103 | 117 |     |     |     |     |      |      |      | 699     |     |        |
| Lily Lake                   | 23-24 |       | 37  | 46  | 50  | 38  | 52  | 52  |     |     |     |     |      |      |      | 275     | 12  | 4.56   |
|                             | 22-23 |       | 42  | 52  | 33  | 52  | 46  | 38  |     |     |     |     |      |      |      | 263     | -1  | -0.38  |
|                             | 21-22 |       | 53  | 32  | 48  | 48  | 35  | 48  |     |     |     |     |      |      |      | 264     |     |        |
| Prairie View                | 23-24 | 51    | 81  | 95  | 110 | 108 | 105 | 126 |     |     |     |     |      |      |      | 676     | -43 | -5.98  |
|                             | 22-23 | 51    | 88  | 113 | 106 | 110 | 126 | 125 |     |     |     |     |      |      |      | 719     | 108 | 17.68  |
|                             | 21-22 | 30    | 84  | 85  | 90  | 105 | 103 | 114 |     |     |     |     |      |      |      | 611     |     |        |
| Prairie Knolls MS           | 23-24 |       |     |     |     |     |     |     | 359 | 405 | 4   |     |      |      |      | 768     | -25 | -3.15  |
|                             | 22-23 |       |     |     |     |     |     |     | 404 | 389 |     |     |      |      |      | 793     | 19  | 2.45   |
|                             | 21-22 |       |     |     |     |     |     | 1   | 376 | 395 | 2   |     |      |      |      | 774     |     |        |
| Central MS                  | 23-24 |       |     |     |     |     |     |     | 1   | 5   | 394 |     |      |      |      | 400     | -4  | -0.99  |
|                             | 22-23 |       |     |     |     |     |     |     |     | 2   | 402 |     |      |      |      | 404     | 40  | 10.99  |
|                             | 21-22 |       |     |     |     |     |     |     |     |     | 364 |     |      |      |      | 364     |     |        |
| Central HS*                 | 23-24 |       |     |     |     |     |     |     |     |     |     | 406 | 379  | 342  | 316  | 1443    | 86  | 6.34   |
|                             | 22-23 |       |     |     |     |     |     |     |     |     |     | 379 | 351  | 310  | 317  | 1357    | 53  | 4.06   |
|                             | 21-22 |       |     |     |     |     |     |     |     |     |     | 353 | 313  | 316  | 322  | 1304    |     |        |
| TOTAL DISTRICT<br>(Current) | 23-24 | 154   | 315 | 322 | 377 | 376 | 373 | 382 | 360 | 410 | 398 | 406 | 379  | 342  | 316  | 4910    | 76  | 1.57   |
| (End of Year)               | 22-23 | 154   | 301 | 375 | 358 | 371 | 370 | 351 | 404 | 391 | 402 | 379 | 351  | 310  | 317  | 4834    | 153 | 3.27   |
| (End of Year)               | 21-22 | 119   | 350 | 334 | 350 | 358 | 334 | 395 | 376 | 395 | 366 | 353 | 313  | 316  | 322  | 4681    |     |        |

Contract Class Size Language Aide/Split

Grade K-2 - 23/26

Grade 3-5 - 25/28

Grade 6-8 - 30 split

Grade 9-12 - 31 split

\*Includes Early Grads

|                                    |       |   |   |   |   |   |   |   |   |   |   |   |   |    |    | Total Non-Resident Housed in D301        | Total Students in D301 Seats                |
|------------------------------------|-------|---|---|---|---|---|---|---|---|---|---|---|---|----|----|------------------------------------------|---------------------------------------------|
| Non-Resident Housed in D301        | 23-24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 24 | 8  | 43                                       | 4953                                        |
|                                    |       |   |   |   |   |   |   |   |   |   |   |   |   |    |    | Total Out of District Not Housed in D301 | Total Students Including Outplaced Students |
| Out of District Not Housed in D301 | 23-24 | 1 | 1 | 7 | 5 | 4 | 4 | 2 | 3 | 4 | 1 | 3 | 6 | 6  | 17 | 64                                       | 5017                                        |

**Monday, February 5, 2024**

**Dave Chapman**

President  
Central Education Association  
2250 Point Blvd.  
Suite #400  
847.428.7640  
davidchapmancea@gmail.com

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Dear Mr. Chapman:

Thank you for writing to Central Community Unit School District No. 301 with your request for information pursuant to the Illinois *Freedom of Information Act* ("FOIA"), 5 ILCS 140/1 *et seq.*, received January 29, 2024.

Your request is for the following:

"Any and all invoices from Hodges, Loizzi, Eisenhammer, Rodick, & Kohn LLP related to the CEA grievance on Course Approval filed on April 11, 2023. Also, requested is any other expenses incurred by said grievance."

Your request is granted in part and denied in part as follows. Enclosed please find a copy of the documents that you requested (with redactions as noted below). Please note that for the enclosed documents, to assist you in identifying the requested information, we removed completely (in white) any entries within the invoices that are wholly unrelated to the subject(s) of your requests, leaving only the responsive time entries with the specific redactions explained below. Some of the responsive time entries also contain references to matters in addition to the matters identified in your request, but they could not be further broken down.

The District is denying your request for the redacted portions of the bills, which are protected by the attorney-client privilege. FOIA Section 7(1)(m) exempts communications between a public body and an attorney representing the public body that would not be subject to discovery in litigation. 5 ILCS 140/7(1)(m). Illinois courts have recognized that attorney billing records contain explanations for legal fees that indicate the type of work done and matters discussed between the attorney and client that are protected by the attorney-client privilege. *People ex rel. Ulrich v. Stukel*, 294 Ill. App. 3d 193, 201 (1<sup>st</sup> Dist. 1997) (citing to *Matter of Witnesses Before the Special March 1980 Grand Jury*, 729 F.2d 489, 495 (7<sup>th</sup> Cir. 1984) (privilege covers attorney "bills, ledgers, statements, time records and the like which also reveal the nature of the services provided"). In addition, the Public Access Counselor has allowed attorney invoices to be significantly redacted. See Public Access Opinion Nos. 14-002 (April 15, 2014) and 12-005 (March 12, 2012). In PAC Opinion 14-002, the PAC stated:

"Some entries identify subjects of research or details of other tasks performed, the identities of specific individuals with whom attorneys met, and topics of discussion during those meetings. In contrast, other billing entries contain only general descriptions of services performed, such as holding a telephone conference, exchanging emails, or drafting and revising a memo. To the extent that individual billing entries include detailed descriptions of legal services that reveal privileged information, those descriptions may be redacted from the invoices."

PAC Opinion No. 14-002, at 5.

Here, the blacked-out portions within the detailed attorney time entries reflect attorney-client privileged communications and/or work product that would not be subject to discovery in litigation, and these portions are exempt within the letter and spirit of the PAC's published guidance on this subject. In addition, many of the redactions are also supported by other exemptions, including (but not limited to) FOIA Sections 7(1)(f) and 7(1)(p).



You have a right to have the partial denial of your request reviewed by the Public Access Counselor (PAC) at the Office of the Illinois Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to:

Public Access Counselor  
Office of the Attorney General  
500 South 2nd Street  
Springfield, Illinois 62706  
Fax: 217-782-1396  
E-mail: [publicaccess@atg.state.il.us](mailto:publicaccess@atg.state.il.us)

If you choose to file a Request for Review with the PAC, you must do so within 60 calendar days of the date of this partial denial letter. 5 ILCS 140/9.5(a). Please note that you must include a copy of your original FOIA request and this partial denial letter when filing a Request for Review with the PAC. You also have the right to seek judicial review of your partial denial by filing a lawsuit in the State circuit court. 5 ILCS 140/11.

As the District's FOIA Officer, I am responsible for the District's response to your request, in consultation with legal counsel (Chris Hoffmann). This letter and enclosures are intended to be fully responsive to your specific requests. If I have misunderstood your request in any way, please clarify your request in writing to me.

Sincerely,

**Matt Rodewald**  
**Freedom of Information Act Officer**  
**Director of Communications**

**Central Community Unit School District 301**  
**275 South St.**  
**Burlington, IL 60109**



**Thursday, February 15, 2024**

Nathan Mihelich  
Illinois Retired Teachers Association

828 S. 2nd Street  
Springfield, IL 62704  
[freedom@irtaonline.org](mailto:freedom@irtaonline.org)  
(217) 523.8488

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**Dear Mr. Mihellich**

Thank you for writing to Central Community School District 301 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On Wednesday, January 17, 2024 received by Central Community Unit School District 301 (Central 301), you requested the following records:

*Please provide the name and email address of any certified staff (teachers, administrators, nurses, counselors, etc.) who are retiring this year.*

*Please provide the requested records electronically. Please email to [freedom@irtaonline.org](mailto:freedom@irtaonline.org). If your district has NO RETIREES this year, simply reply to this email with the word NONE and **please include** your name, district name and number of your district and I will consider the request fulfilled.*

*This is a request by the Illinois Retired Teachers Association, a 501c4 not-for-profit Illinois organization.*

Your request is granted in part. Please review the attachment that contains the information you requested.

**Sincerely,**

**Matt Rodewald**  
**Freedom of Information Act Officer**  
**Director of Communications**

**Central Community Unit School District 301**  
**275 South St.**  
**Burlington, IL 60109**



**Tuesday, February 13, 2024**

Gerardo Mendez  
Construction Analyst  
Indiana, Illinois, and Iowa Foundation for Fair Contracting

6170 Joliet Road  
Suite 200  
Countryside, IL 60525  
gmendez@iiffc.org  
(815) 529.0250

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**Dear Mr. Mendez**

Thank you for writing to Central Community School District 301 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On Tuesday, February 6, 2024 received by Central Community Unit School District 301 (Central 301), you requested the following records:

*Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et. Seq.), the Indiana, Illinois, Iowa Foundation for Fair Contracting (III FFC) respectfully requests the following regarding Plato Road Improvements:*

1. *Please provide copies of the bid tabulations*

Your request is granted in part. Please review the attachment that contains the information you requested.

**Sincerely,**

**Matt Rodewald**  
**Freedom of Information Act Officer**  
**Director of Communications**

**Central Community Unit School District 301**  
**275 South St.**  
**Burlington, IL 60109**