

***Riverdale Community Unit School District No. 100***

***Port Byron, Illinois***

***Annual Financial Report***

***For the Fiscal Year Ended***

***June 30, 2023***

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\* Collectively the Illinois State Board of Education Illinois School District/Joint Agreement Annual Financial Report

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# ***Gorenz and Associates, Ltd.***

***Certified Public Accountants***

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*Russell J. Rumbold II, CPA*  
*Cory S. Cowan, CPA*

*Jason A. Hobulin, CPA*  
*Kyle P. Hendrickson, CPA*

## **Independent Auditor's Report on Annual Financial Report**

To the Board of Education  
Riverdale Community Unit School District No. 100  
Port Byron, Illinois

### **Opinions**

We have audited the accompanying financial statements of Riverdale Community Unit School District No. 100 (the District) which comprise the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of the District as of June 30, 2023, and each funds' respective revenues received, expenditures disbursed, other sources (uses) and changes in fund balances, revenues received, and expenditures disbursed -budget to actual, for the year then ended in accordance with the financial reporting provisions of 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 referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, or changes in net position or cash flows thereof for the year then ended.

### **Basis for Opinions**

We conducted our audit in accordance with 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. 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 the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note #1, the financial statements are prepared by the District on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. 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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. 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.

### **Auditor's Responsibility 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 opinion. 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 generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information as listed in the "Supplementary Schedules" and "Supplementary Information (Additional)" sections of the table of contents are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the supplementary information as listed in the "Supplementary Schedules" and "Supplementary Information (Additional)" sections of the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the “Illinois School District Annual Financial Report”, “Statistical Section”, and “Other” sections as listed in the table of contents, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

The answers and comments contained in the Auditor’s Questionnaire on page 10 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the District’s internal control over financial reporting and compliance.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
October 20, 2023

# ***Gorenz and Associates, Ltd.***

*Certified Public Accountants*

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Russell J. Rumbold II, CPA  
Cory S. Cowan, CPA

Jason A. Hobulin, CPA  
Kyle P. Hendrickson, CPA

## **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  
Riverdale Community Unit School District No. 100  
Port Byron, 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 Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements of Riverdale Community Unit School District No. 100 (the District) which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 20, 2023. Our opinions were adverse due to the financial statements not being prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with financial reporting provisions of the Illinois State Board of Education as described in Note #1.

### **Report of Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District'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 the District'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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 the 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.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District’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 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 entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gorenz and Associates, Ltd.*

Peoria, Illinois  
October 20, 2023



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

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

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

School District  
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>	<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>
School District/Joint Agreement Number: <b>49081100026</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Gorenz and Associates, Ltd.</b>
County Name: <b>Rock Island</b>		Name of Audit Manager: <b>Cory Cowan, CPA</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): <b>Riverdale CUSD 100</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Address: <b>4200 N. Knoxville Ave.</b>
Address: <b>9624 256th Street N</b>	<u>Filing Status:</u> <a href="#">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)</a>  <a href="#">Annual Financial Report (AFR) Instructions</a>	City: <b>Peoria</b> State: <b>IL</b> Zip Code: <b>61614</b>
City: <b>Port Byron</b>	<b>0</b>	Phone Number: <b>309-685-7621</b> Fax Number: <b>309-685-4758</b>
Email Address: <a href="mailto:itemple@riverdaleschools.org">itemple@riverdaleschools.org</a>		<a href="#">IL License Number (9 digit):</a> <b>065-041841</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>61275</b>		Email Address: <a href="mailto:ccowan@gorenzcpa.com">ccowan@gorenzcpa.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-5630 or GATA@isbe.net</b>	ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator	<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____	<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): <b>Joshua Temple</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:itemple@riverdaleschools.org">itemple@riverdaleschools.org</a>	Email Address:	Email Address:
Telephone: <b>309-523-3184</b> Fax Number: <b>309-523-3550</b>	Telephone:      Fax Number:	Telephone:      Fax Number:
Signature & Date:	Signature & Date:	Signature & Date:

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

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

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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.
 

Sec. 10-20.9a(c)	\$	-
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- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: \_\_\_\_\_

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

- 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:**

**Gorenz and Associates, Ltd.**

*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.*

**Gorenz and Associates, Ltd.**  
*Signature*

10/20/2023  
*mm/dd/yyyy*

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<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):					192,783,981					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.024400		+ 0.005000		+ 0.002000		= 0.031400		0.000500			
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	11,767,991			11,620,460			147,531			7,385,767				
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														
25	Other		Total											
26	0		0											
27	** The numbers shown are the sum of entries on page 26.													
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,		26,604,189											
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		950,000									
39														
40														
41	<b>E. Material Impact on Financial Position</b>													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	<b>ESTIMATED FINANCIAL PROFILE SUMMARY</b>																
2	<a href="#">Financial Profile Website</a>																
3																	
4																	
5																	
6																	
7	<b>District Name:</b> Riverdale CUSD 100																
8	<b>District Code:</b> 49081100026																
9	<b>County Name:</b> Rock Island																
10																	
11	<b>1. Fund Balance to Revenue Ratio:</b>																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) <b>Total</b> 7,385,767.00 <b>Ratio</b> 0.628 <b>Score</b> 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, <b>Weight</b> 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Value</b> 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
16	<b>2. Expenditures to Revenue Ratio:</b>																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 <b>Total</b> 11,620,460.00 <b>Ratio</b> 0.987 <b>Score</b> 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, <b>Adjustment</b> 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 <b>Weight</b> 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0.00																
21	Possible Adjustment: 0 <b>Value</b> 1.40																
22																	
23	<b>3. Days Cash on Hand:</b>																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 <b>Total</b> 7,393,236.00 <b>Days</b> 229.04 <b>Score</b> 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 <b>Weight</b> 0.10																
26	<b>Value</b> 0.40																
27	<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 <b>Total</b> 0.00 <b>Percent</b> 100.00 <b>Score</b> 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates <b>Weight</b> 0.10																
30	<b>Value</b> 0.40																
31	<b>5. Percent of Long-Term Debt Margin Remaining:</b>																
32	Long-Term Debt Outstanding (P3, Cell H38) <b>Total</b> 950,000.00 <b>Percent</b> 96.42 <b>Score</b> 4																
33	Total Long-Term Debt Allowed (P3, Cell H32) <b>Weight</b> 0.10																
34	<b>Value</b> 0.40																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	

**Total Profile Score: 4.00 \***

**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**

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		2,357,745	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,262	202,653
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>		2,357,745	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,262	202,653
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	0
26	Intergovernmental Accounts Payable	420	0	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	7,469	0	0	0	0	0	0	51	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>		7,469	0	0	0	0	0	0	51	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	0	0	0	0	341,521	698,643	0	0	0
39	Unreserved Fund Balance	730	2,350,276	879,912	382,643	471,254	507,090	1,787,487	3,684,325	300,211	202,653
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		2,357,745	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,262	202,653
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	226,261								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		226,261								
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	226,261								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		226,261								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		2,584,006	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,262	202,653
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>		7,469	0	0	0	0	0	0	51	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	226,261	0	0	0	341,521	698,643	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	2,350,276	879,912	382,643	471,254	507,090	1,787,487	3,684,325	300,211	202,653
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		2,584,006	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,262	202,653

The accompanying notes are an integral part of these financial statements.

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		7,949		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	<b>Total Current Assets</b>		<b>7,949</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		300,900	
17	Building & Building Improvements	230		15,294,843	
18	Site Improvements & Infrastructure	240		1,612,634	
19	Capitalized Equipment	250		1,684,801	
20	Construction in Progress	260		435,487	
21	Amount Available in Debt Service Funds	340			382,643
22	Amount to be Provided for Payment on Long-Term Debt	350			567,357
23	<b>Total Capital Assets</b>			<b>19,328,665</b>	<b>950,000</b>
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	0		
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			950,000
37	<b>Total Long-Term Liabilities</b>				<b>950,000</b>
38	Reserved Fund Balance	714	7,949		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			19,328,665	
41	<b>Total Liabilities and Fund Balance</b>		<b>7,949</b>	<b>19,328,665</b>	<b>950,000</b>
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	Total Long-Term Liabilities District with Student Activity Funds				950,000
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>7,949</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>19,328,665</b>	<b>950,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>950,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	7,949		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			19,328,665	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>7,949</b>	<b>19,328,665</b>	<b>950,000</b>

The accompanying notes are an integral part of these financial statements.



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			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	6,160,288	931,221	958,382	390,239	488,766	895,130	171,027	638,138	96,020
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	2,537,865	29,400	0	506,093	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	993,282	0	0	48,576	0	546,624	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		9,691,435	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	3,181,619	0	0	0	0	0		0	0
10	<b>Total Receipts/Revenues</b>		12,873,054	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020
11	<b>DISBURSEMENTS/EXPENDITURES</b>										
12	Instruction	1000	6,756,100				136,875			26,951	
13	Support Services	2000	2,339,595	1,014,637		1,118,537	203,054	1,761,758		584,050	185,830
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	391,591	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	957,356	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		9,487,286	1,014,637	957,356	1,118,537	339,929	1,761,758		611,001	185,830
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	3,181,619	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		12,668,905	1,014,637	957,356	1,118,537	339,929	1,761,758		611,001	185,830
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		204,149	(54,016)	1,026	(173,629)	148,837	(270,004)	171,027	27,137	(89,810)
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	0								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110	0	0	0	0	0	1,000,000		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	700	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
44	<b>Total Other Sources of Funds</b>		0	0	0	700	0	1,000,000	0	0	0
45	<b>OTHER USES OF FUNDS (8000)</b>										

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							1,000,000		
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				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	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	1,000,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	700	0	1,000,000	(1,000,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		204,149	(54,016)	1,026	(172,929)	148,837	729,996	(828,973)	27,137	(89,810)
79	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		2,146,127	933,928	381,617	644,183	699,774	1,756,134	4,513,298	273,074	292,463
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		2,350,276	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,211	202,653
84											
85	<b>Student Activity Fund Balance - July 1, 2022</b>		208,631								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	303,732								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	286,102								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		17,630								
91	<b>Student Activity Fund Balance - June 30, 2023</b>		226,261								

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	6,464,020	931,221	958,382	390,239	488,766	895,130	171,027	638,138	96,020
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	2,537,865	29,400	0	506,093		50,000	0	0	0
97	FEDERAL SOURCES	4000	993,282	0	0	48,576	0	546,624	0	0	0
98	Total Direct Receipts/Revenues		9,995,167	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	3,181,619	0	0	0	0	0		0	0
100	Total Receipts/Revenues		13,176,786	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	7,042,202				136,875			26,951	
103	Support Services	2000	2,339,595	1,014,637		1,118,537	203,054	1,761,758		584,050	185,830
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	391,591	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	957,356	0	0			0	0
107	Total Direct Disbursements/Expenditures		9,773,388	1,014,637	957,356	1,118,537	339,929	1,761,758		611,001	185,830
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	3,181,619	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		12,955,007	1,014,637	957,356	1,118,537	339,929	1,761,758		611,001	185,830
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		221,779	(54,016)	1,026	(173,629)	148,837	(270,004)	171,027	27,137	(89,810)
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	700	0	1,000,000	0	0	0
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	1,000,000	0	0
116	Total Other Sources/Uses of Funds		0	0	0	700	0	1,000,000	(1,000,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		2,576,537	879,912	382,643	471,254	848,611	2,486,130	3,684,325	300,211	202,653

The accompanying notes are an integral part of these financial statements.

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>		4,452,601	912,419	953,484	364,968	199,848	0	91,241	575,458	91,241
6	Leasing Purposes Levy <sup>8</sup>	1130	91,241	0							
7	Special Education Purposes Levy	1140	72,994	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					237,707				
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>4,616,836</b>	<b>912,419</b>	<b>953,484</b>	<b>364,968</b>	<b>437,555</b>	<b>0</b>	<b>91,241</b>	<b>575,458</b>	<b>91,241</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210	412	81	88	33	40	0	8	47	8
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	902,871	0	0	0	35,000	0	0	60,000	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>903,283</b>	<b>81</b>	<b>88</b>	<b>33</b>	<b>35,040</b>	<b>0</b>	<b>8</b>	<b>60,047</b>	<b>8</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					

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				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>					0					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	46,177	18,113	4,810	7,588	16,171	45,248	79,778	2,633	4,771
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>		46,177	18,113	4,810	7,588	16,171	45,248	79,778	2,633	4,771
68	<b>FOOD SERVICE</b>	1600									
69	Sales to Pupils - Lunch	1611	170,197								
70	Sales to Pupils - Breakfast	1612	21,368								
71	Sales to Pupils - A la Carte	1613	23,232								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	7,636								
74	Other Food Service (Describe & Itemize)	1690	15,867								
75	<b>Total Food Service</b>		238,300								
76	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
77	Admissions - Athletic	1711	32,817	0							
78	Admissions - Other (Describe & Itemize)	1719	6,814	0							
79	Fees	1720	15,566	15							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	303,732								
83	<b>Total District/School Activity Income (without Student Activity Funds)</b>		55,197	15							
84	<b>Total District/School Activity Income (with Student Activity Funds)</b>		358,929								
85	<b>TEXTBOOK INCOME</b>	1800									
86	Rentals - Regular Textbooks	1811	146,457								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	360								
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>		146,817								
96	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
97	Rentals	1910	0	592							
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		17,650					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	147,351	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	4,350								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0				750,657			
106	Payment from Other Districts	1991	1,777	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	200	1	0	0	0	99,225	0	0	0
110	<b>Total Other Revenue from Local Sources</b>		153,678	593	0	17,650	0	849,882	0	0	0
111	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	6,160,288	931,221	958,382	390,239	488,766	895,130	171,027	638,138	96,020
112	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	6,464,020								
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>	2000	0	0		0	0				
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	2,266,312	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>		2,266,312	0	0	0	0	0		0	0
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	14,228			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>		14,228	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	13,164	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	5,151	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>		18,315	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				

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	769								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	16,280	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		452,020	0				
155	Transportation - Special Education	3510	0	0		54,073	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	<b>Total Transportation</b>		<b>0</b>	<b>0</b>		<b>506,093</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	221,075	29,400			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								
167	Extended Learning Opportunities - Summer Bridges	3825	0				0				
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				50,000			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	886	0	0	0	0	0	0	0	0
171	<b>Total Restricted Grants-in-Aid</b>		<b>271,553</b>	<b>29,400</b>	<b>0</b>	<b>506,093</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
172	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>2,537,865</b>	<b>29,400</b>	<b>0</b>	<b>506,093</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
173	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
174	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
178	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0			0	0	0		
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0	0		0
183	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
184	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
185	<b>TITLE V</b>										
186	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
187	Title V - District Projects	4105	0	0			0	0			

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K
		(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
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	<b>Total Title V</b>		0	0		0	0				
191	<b>FOOD SERVICE</b>										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	234,369				0				
194	Special Milk Program	4215	2,348				0				
195	School Breakfast Program	4220	40,006				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				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	<b>Total Food Service</b>		276,723				0				
201	<b>TITLE I</b>										
202	Title I - Low Income	4300	147,937	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	10,000	0		0	0				
206	<b>Total Title I</b>		157,937	0		0	0				
207	<b>TITLE IV</b>										
208	Title IV - Student Support & Academic Enrichment Grant	4400	14,124	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	<b>Total Title IV</b>		14,124	0		0	0				
213	<b>FEDERAL - SPECIAL EDUCATION</b>										
214	Fed - Spec Education - Preschool Flow-Through	4600	7,876	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	268,158	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	<b>Total Federal - Special Education</b>		276,034	0		0	0				
221	<b>CTE - PERKINS</b>										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	<b>Total CTE - Perkins</b>		0	0			0				
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	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	0
229	ARRA - Title I - Delinquent, Private	4853	0	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	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	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	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of these financial statements.



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLP)	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	33,605	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	27,157	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	3,233	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	204,469	0		48,576	0	546,624			0
270	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		993,282	0	0	48,576	0	546,624		0	0
271	<b>Total Receipts/Revenues from Federal Sources</b>	4000	993,282	0	0	48,576	0	546,624	0	0	0
272	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		9,691,435	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020
273	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		9,995,167	960,621	958,382	944,908	488,766	1,491,754	171,027	638,138	96,020

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	3,364,922	800,818	63,373	32,187	92,247	0	0	0	4,353,547	4,628,000
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	164,469	26,589	0	91,474	1,558	0	0	0	284,090	198,100
8	Special Education Programs (Functions 1200-1220)	1200	1,117,805	242,055	0	5,356	0	0	0	0	1,365,216	1,112,800
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	212,744	60,862	10,200	9,871	0	0	0	0	293,677	286,700
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	267,225	17,869	28,013	44,152	0	22,690	0	0	379,949	372,000
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	64,865	14,756	0	0	0	0	0	0	79,621	79,700
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 Progms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						286,102			286,102	0
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>5,192,030</b>	<b>1,162,949</b>	<b>101,586</b>	<b>183,040</b>	<b>93,805</b>	<b>22,690</b>	<b>0</b>	<b>0</b>	<b>6,756,100</b>	<b>6,677,300</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>5,192,030</b>	<b>1,162,949</b>	<b>101,586</b>	<b>183,040</b>	<b>93,805</b>	<b>308,792</b>	<b>0</b>	<b>0</b>	<b>7,042,202</b>	<b>6,677,300</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	244,709	49,521	76	619	0	0	0	0	294,925	292,000
40	Health Services	2130	80,470	30,184	0	7,545	0	416	0	0	118,615	129,500
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	124,000
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>325,179</b>	<b>79,705</b>	<b>76</b>	<b>8,164</b>	<b>0</b>	<b>416</b>	<b>0</b>	<b>0</b>	<b>413,540</b>	<b>545,500</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
47	Educational Media Services	2220	139,590	39,003	0	82,798	0	0	0	0	261,391	261,800
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>139,590</b>	<b>39,003</b>	<b>0</b>	<b>82,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,391</b>	<b>261,800</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	97,509	26,001	38,564	123,561	0	25,991	0	0	311,626	300,537
52	Executive Administration Services	2320	113,843	41,251	0	0	0	0	0	0	155,094	156,000
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>211,352</b>	<b>67,252</b>	<b>38,564</b>	<b>123,561</b>	<b>0</b>	<b>25,991</b>	<b>0</b>	<b>0</b>	<b>466,720</b>	<b>456,537</b>

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	404,632	135,832	102	2,754	0	1,457	0	0	544,777	525,300
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>404,632</b>	<b>135,832</b>	<b>102</b>	<b>2,754</b>	<b>0</b>	<b>1,457</b>	<b>0</b>	<b>0</b>	<b>544,777</b>	<b>525,300</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	54,499	6,677	0	0	0	0	0	0	61,176	61,000
62	Fiscal Services	2520	81,001	46,113	0	858	0	0	0	0	127,972	130,000
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	195,476	36,317	0	231,607	0	619	0	0	464,019	439,600
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>330,976</b>	<b>89,107</b>	<b>0</b>	<b>232,465</b>	<b>0</b>	<b>619</b>	<b>0</b>	<b>0</b>	<b>653,167</b>	<b>630,600</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	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>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>
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>1,411,729</b>	<b>410,899</b>	<b>38,742</b>	<b>449,742</b>	<b>0</b>	<b>28,483</b>	<b>0</b>	<b>0</b>	<b>2,339,595</b>	<b>2,419,737</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			0			0			0	0
81	Payments for Special Education Programs	4120			195,266			0			195,266	360,000
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>195,266</b>			<b>0</b>			<b>195,266</b>	<b>360,000</b>
87	Payments for Regular Programs - Tuition	4210						22,525			22,525	0
88	Payments for Special Education Programs - Tuition	4220						153,800			153,800	2,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	2,000
90	Payments for CTE Programs - Tuition	4240						20,000			20,000	22,000
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>196,325</b>			<b>196,325</b>	<b>26,000</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>195,266</b>			<b>196,325</b>			<b>391,591</b>	<b>386,000</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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
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>						<b>0</b>			<b>0</b>	<b>0</b>
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										0
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		6,603,759	1,573,848	335,594	632,782	93,805	247,498	0	0	9,487,286	9,483,037
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		6,603,759	1,573,848	335,594	632,782	93,805	533,600	0	0	9,773,388	9,483,037
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										204,149	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										221,779	
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 (Func. 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	119,251	19,054	588,769	234,110	52,914	539	0	0	1,014,637	1,098,978
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>119,251</b>	<b>19,054</b>	<b>588,769</b>	<b>234,110</b>	<b>52,914</b>	<b>539</b>	<b>0</b>	<b>0</b>	<b>1,014,637</b>	<b>1,098,978</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>119,251</b>	<b>19,054</b>	<b>588,769</b>	<b>234,110</b>	<b>52,914</b>	<b>539</b>	<b>0</b>	<b>0</b>	<b>1,014,637</b>	<b>1,098,978</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>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
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>						<b>0</b>			<b>0</b>	<b>0</b>
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>						<b>0</b>			<b>0</b>	<b>0</b>
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										0
155	<b>Total Direct Disbursements/Expenditures</b>		119,251	19,054	588,769	234,110	52,914	539	0	0	1,014,637	1,098,978
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										<b>(54,016)</b>	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			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						32,356			32,356	32,400
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						925,000			925,000	925,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			957,356			957,356	957,400
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			957,356			957,356	957,400
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,026	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	476,542	28,888	25,668	196,779	0	390,660	0	0	1,118,537	1,082,783
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	476,542	28,888	25,668	196,779	0	390,660	0	0	1,118,537	1,082,783
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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	<b>Total Debt Services - Interest On Short-Term Debt</b>	<b>5100</b>						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300						0			0	0
210								0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	<b>Total Disbursements/ Expenditures</b>		476,542	28,888	25,668	196,779	0	390,660	0	0	1,118,537	1,082,783
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(173,629)	
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		49,678							49,678	50,000
220	Pre-K Programs	1125		8,763							8,763	10,000
221	Special Education Programs (Functions 1200-1220)	1200		59,176							59,176	56,000
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		6,722							6,722	8,500
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		11,600							11,600	10,750
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		936							936	900
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	<b>Total Instruction</b>	<b>1000</b>		<b>136,875</b>							<b>136,875</b>	<b>136,150</b>
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		8,296							8,296	9,000
238	Health Services	2130		5,106							5,106	7,500
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	<b>Total Support Services - Pupils</b>	<b>2100</b>		<b>13,402</b>							<b>13,402</b>	<b>16,500</b>
243	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
244	Improvement of Instruction Services	2210		0							0	0
245	Educational Media Services	2220		20,787							20,787	25,000
246	Assessment & Testing	2230		0							0	0
247	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		<b>20,787</b>							<b>20,787</b>	<b>25,000</b>
248	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
249	Board of Education Services	2310		2,784							2,784	2,000
250	Executive Administration Services	2320		10,407							10,407	1,700
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	10,900
254	<b>Total Support Services - General Administration</b>	<b>2300</b>		<b>13,191</b>							<b>13,191</b>	<b>14,600</b>
255	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
256	Office of the Principal Services	2410		29,087							29,087	30,500
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	<b>Total Support Services - School Administration</b>	<b>2400</b>		29,087							29,087	30,500
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		753							753	750
261	Fiscal Services	2520		11,614							11,614	14,042
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		16,741							16,741	18,000
264	Pupil Transportation Services	2550		69,133							69,133	72,000
265	Food Services	2560		28,346							28,346	31,000
266	Internal Services	2570		0							0	0
267	<b>Total Support Services - Business</b>	<b>2500</b>		126,587							126,587	135,792
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>		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	<b>Total Support Services</b>	<b>2000</b>		203,054							203,054	222,392
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>		0							0	0
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>						0			0	0
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										0
292	<b>Total Disbursements/Expenditures</b>			339,929				0			339,929	358,542
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										148,837	
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	1,761,758	0	0	0	1,761,758	1,700,000
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>	0	0	0	0	1,761,758	0	0	0	1,761,758	1,700,000
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>			0			0			0	0
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										0
309	<b>Total Disbursements/ Expenditures</b>		0	0	0	0	1,761,758	0	0	0	1,761,758	1,700,000

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
311											(270,004)	
312	<b>70 - WORKING CASH (WC)</b>											
313												
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	7,896	0	0	0	0	0	0	0	7,896	7,000
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	10,593	0	0	0	0	0	0	0	10,593	10,000
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	5,063	0	0	0	0	0	0	0	5,063	5,000
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	3,399	0	0	0	0	0	0	0	3,399	3,500
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>26,951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,951</b>	<b>25,500</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	23,177	0	0	0	0	0	0	0	23,177	21,500
349	Health Services	2130	10,497	0	0	0	0	0	0	0	10,497	8,000
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>33,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,674</b>	<b>29,500</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	7,940	0	0	0	0	0	0	0	7,940	8,000
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>7,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,940</b>	<b>8,000</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	0	0	13,114	0	0	0	0	0	13,114	60,000
361	Executive Administration Services	2320	39,925	9,499	0	0	0	0	0	0	49,424	40,800
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	231,056	0	0	0	0	0	231,056	240,700

The accompanying notes are an integral part of these financial statements.



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	39,925	9,499	244,170	0	0	0	0	0	293,594	341,500
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	46,820	6,335	0	0	0	0	0	0	53,155	53,500
368	Other Support Services - School Administration <i>(Describe &amp; Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	46,820	6,335	0	0	0	0	0	0	53,155	53,500
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510	9,503	0	0	0	0	0	0	0	9,503	9,700
372	Fiscal Services	2520	1,784	0	0	0	0	0	0	0	1,784	2,000
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	12,707	0	75,168	0	28,235	0	0	0	116,110	84,500
375	Pupil Transportation Services	2550	16,840	0	45,220	0	0	0	0	0	62,060	64,300
376	Food Services	2560	6,230	0	0	0	0	0	0	0	6,230	6,500
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	<b>Total Support Services - Business</b>	<b>2500</b>	47,064	0	120,388	0	28,235	0	0	0	195,687	167,000
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 <i>(Describe &amp; Itemize)</i></b>	<b>2900</b>	0	0	0	0	0	0	0	0	0	0
387	<b>Total Support Services</b>	<b>2000</b>	175,423	15,834	364,558	0	28,235	0	0	0	584,050	599,500
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 <i>(Describe &amp; Itemize)</i>	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 <i>(Describe &amp; Itemize)</i>	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 <i>(Describe &amp; Itemize)</i>	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

The accompanying notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
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>						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	<b>Total Debt Services</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										0
429	<b>Total Disbursements/Expenditures</b>		202,374	15,834	364,558	0	28,235	0	0	0	611,001	625,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,137	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	185,830	0	0	0	185,830	235,000
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	<b>Total Support Services - Business</b>	<b>2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,830</b>	<b>235,000</b>
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,830</b>	<b>235,000</b>
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
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	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						<b>0</b>			<b>0</b>	<b>0</b>
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase	5300										
451	Principal Retired)							0			0	0
452	<b>Total Debt Service</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	0	0	185,830	0	0	0	185,830	235,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(89,810)	

	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	4,452,601	1,907,501	2,545,100	4,703,929
5	Operations & Maintenance	912,419	390,882	521,537	963,920	573,038
6	Debt Services **	953,484	389,787	563,697	961,221	571,434
7	Transportation	364,968	156,353	208,615	385,568	229,215
8	Municipal Retirement	199,848	81,147	118,701	200,110	118,963
9	Capital Improvements	0		0		0
10	Working Cash	91,241	39,088	52,153	96,392	57,304
11	Tort Immunity	575,458	271,506	303,952	669,539	398,033
12	Fire Prevention & Safety	91,241	39,088	52,153	96,392	57,304
13	Leasing Levy	91,241	39,088	52,153	96,392	57,304
14	Special Education	72,994	31,271	41,723	77,114	45,843
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	237,707	101,395	136,312	250,041	148,646
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>8,043,202</b>	<b>3,447,106</b>	<b>4,596,096</b>	<b>8,500,618</b>	<b>5,053,512</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).					



**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>						273,074			705,324		
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	635,505	72,994				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,633	59		2,057		
7	Drivers' Education Fees					10-1970					4,350	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				750,657		
9	Driver Education					10 or 20-3370					16,280	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						638,138	73,053	0	752,714	20,630	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		73,053			20,630	
15	Facilities Acquisition & Construction Services					20 or 60-2530				809,395		
16	Tort Immunity Services					80	611,001					
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>						611,001	73,053	0	809,395	20,630	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						300,211	0	0	648,643	0	
25	<b>Reserved Cash Balance</b>					714				648,643		
26	<b>Unreserved Cash Balance</b>					730	300,211	0	0	0	0	

28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>										
29											
30	Yes <input checked="" type="checkbox"/> No <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:										
32						Total Claims Payments:	611,001				
32						Total Reserve Remaining:	300,211				
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						43,495				
37	Unemployment Insurance Act						550				
38	Insurance (Regular or Self-Insurance)						99,527				
39	Risk Management and Claims Service						236,107				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						218,208				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						13,114				
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>				
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												Click below for schedule instructions:
3	<b>Please read schedule instructions before completing.</b>											<b>SCHEDULE INSTRUCTIONS</b>
4	<b>Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?</b>			<b>X</b>	<b>Yes</b>				<b>No</b>			
5	<b>If the answer to the above question is "YES", this schedule must be completed.</b>											
6	<b>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.</b>											
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				1,712						1,712
20	<b>Total Revenue Section A</b>		0	0		1,712	0	0			0	1,712
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	102,000					546,624				648,624
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	95,023									95,023
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	43,521									43,521

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	7,446			46,864						54,310
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>		247,990	0		46,864	0	546,624			0	841,478

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	204,469	0		48,576	0	546,624			0	799,669
42	Total Other Federal Revenue from Revenue Tab	4998	204,469	0		48,576	0	546,624			0	799,669
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

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

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

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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	
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	
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	
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(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
	<b>GEER I EXPENDITURES (CARES)</b>			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
69												
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				102,000		546,624				648,624
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						546,624				546,624
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				101,968						101,968
83	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	101,968	0		0		101,968
84	<b>Expenditure Section C:</b>											
85												
86	<b>GEER I EXPENDITURES (CARES)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
88	<b>FUNCTION</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0		0		0
102	<b>Expenditure Section D:</b>											
103												
104	<b>GEER II EXPENDITURES (CRRSA)</b>			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
106	<b>FUNCTION</b>											
107	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											



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

	A	B	C	D	E	F	G	H	I	J	K	L
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
120	<b>Expenditure Section E:</b>											
121	<b>ESSER III EXPENDITURES (ARP)</b>											
122	-----DISBURSEMENTS-----											
123	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures			
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000		83,992								83,992
127	SUPPORT SERVICES Total Expenditures	2000		10,000	1,031							11,031
128												
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
130	Facilities Acquisition and Construction Services (Total)	2530										0
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
132	FOOD SERVICES (Total)	2560										0
133												
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										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>											
140	-----DISBURSEMENTS-----											
141	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures			
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146												

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

	A	B	C	D	E	F	G	H	I	J	K	L
147	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
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	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0			0	0
156	<b>Expenditure Section G:</b>											
157	<b>ARP Child Nutrition (ARP)</b>		-----DISBURSEMENTS-----									
158			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
159	<b>FUNCTION</b>											
161	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				43,521						43,521
164												
165	<b>2. List the specific expenditures in Functions: 2530, 2540, &amp; 2560 below (these expenditures are also included in Function 2000 above)</b>											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				43,521						43,521
169												
170	<b>3. List the technology expenses in Functions: 1000 &amp; 2000 below (these expenditures are also included in Functions 1000 &amp; 2000 above).</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>				0	0	0			0	0
174	<b>Expenditure Section H:</b>											
175	<b>ARP IDEA (ARP)</b>		-----DISBURSEMENTS-----									
176			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
177	<b>FUNCTION</b>											
179	<b>1. List the total expenditures for the Functions 1000 and 2000 below</b>											
180	INSTRUCTION Total Expenditures	1000		5,046								5,046
181	SUPPORT SERVICES Total Expenditures	2000		2,400				46,864				49,264
182												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
192	<b>Expenditure Section I:</b>											
193	<b>ARP Homeless I (ARP)</b>											
194	-----DISBURSEMENTS-----											
195			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
196			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
197	<b>FUNCTION</b>											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	<b>Expenditure Section J:</b>											
211	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>											
212	-----DISBURSEMENTS-----											
213			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
214			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
215	<b>FUNCTION</b>											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
267	<b>FUNCTION</b>											
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
273												
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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
286	<b>FUNCTION</b>											
288	INSTRUCTION	1000	89,038	0	0	0	0	0	0	0		89,038
289	SUPPORT SERVICES	2000	12,400	1,031	0	145,521	593,488	0	0			752,440
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	546,624	0	0			546,624
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0
292	FOOD SERVICES (Total)	2560	0	0	0	43,521	0	0	0			43,521
293	<b>TOTAL EXPENDITURES</b>											841,478
294												
295	<b>Expenditure Section O:</b>											
296	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		-----DISBURSEMENTS-----									
297			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
298	<b>FUNCTION</b>											
299												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	101,968	0		0		101,968

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>												
2	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>	
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>	0	0	0	0	50	0	0	0	0	0	
4	<b>Land</b>	<b>220</b>											
5	Non-Depreciable Land	221	300,900	0	0	300,900							300,900
6	Depreciable Land	222		0	0	0			0	0	0	0	0
7	<b>Buildings</b>	<b>230</b>											
8	Permanent Buildings	231	13,733,774	1,561,069	0	15,294,843		50	6,870,933	275,790	0	7,146,723	8,148,120
9	Temporary Buildings	232	0	0	0	0		20	0	0	0	0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,584,234	28,400	0	1,612,634		20	951,961	60,570	0	1,012,531	600,103
11	<b>Capitalized Equipment</b>	<b>250</b>											
12	10 Yr Schedule	251	574,599	234,042	6,620	802,021		10	296,533	80,201	6,620	370,114	431,907
13	5 Yr Schedule	252	874,750	0	0	874,750		5	830,889	23,773	0	854,662	20,088
14	3 Yr Schedule	253	8,030	0	0	8,030		3	8,030	0	0	8,030	0
15	<b>Construction in Progress</b>	<b>260</b>	136,456	366,379	67,348	435,487		--					435,487
16	<b>Total Capital Assets</b>	<b>200</b>	17,212,743	2,189,890	73,968	19,328,665			8,958,346	440,334	6,620	9,392,060	9,936,605
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0		10		0			
18	<b>Allowable Depreciation</b>									440,334			

	A	B	C	D	E	F	
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	9,487,286	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,014,637	
10	DS	Expenditures 16-24, L178		Total Expenditures		957,356	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,118,537	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		339,929	
13	TORT	Expenditures 16-24, L422		Total Expenditures		611,001	
14	<b>Total Expenditures</b>					\$	<b>13,528,746</b>
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
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		282,532	
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		391,591	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		93,805	
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		52,914	
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		925,000	
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		8,763	
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
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		28,235
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>1,782,840</b>
97				<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>		<b>11,745,906</b>
98				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>		<b>950.22</b>
99				<b>Estimated OEPP (Line 97 divided by Line 98)</b>	\$	<b>12,361.20</b>
100						



	A	B	C	D	E	F
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>
5						
101	<b>PER CAPITA TUITION CHARGE</b>					
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>					
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		238,300
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		55,212
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		146,457
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		360
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		592
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		17,650
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		1,777
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		14,228
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		18,315
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		769
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		16,280
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		506,093
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		886
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		276,723
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		157,937
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		14,124
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		268,158
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		33,605
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		27,157
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		3,233
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)		253,045
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(1,712)
192						
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		322,766
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		13
195						
196				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>2,371,968</b>
197				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>9,373,938</b>
198				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>440,334</b>
199				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>9,814,272</b>
200				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>		<b>950.22</b>
201				<b>Total Estimated PCTC (Line 198 divided by Line 199) * \$</b>		<b>10,328.38</b>
202						
203	<b>*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.</b>					
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>					
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. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>					

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

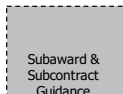
**Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.**

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

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

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

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



[Indirect Cost Rate Plan](#)

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

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

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

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
O&M - Plant Services - Purchased Services	20-2540-300	FBG Service Corp	438,492	25,000	413,492
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>			<b>438,492</b>	<b>0</b>	<b>413,492</b>

**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G
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	<p><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.</p>						
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)</i> *Only include food costs.				213,351		
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				43,591		
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			6,826,121		6,826,121
20	<b>Support Services:</b>						
21	Pupil	2100			460,616		460,616
22	Instructional Staff	2200			290,118		290,118
23	General Admin.	2300			773,505		773,505
24	School Admin	2400			627,019		627,019
25	<b>Business:</b>						
26	Direction of Business Spt. Srv.	2510	71,432		0	71,432	0
27	Fiscal Services	2520	141,370		0	141,370	0
28	Oper. & Maint. Plant Services	2540			1,066,339	1,066,339	0
29	Pupil Transportation	2550			1,249,730		1,249,730
30	Food Services	2560			285,244		285,244
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			0		0
36	Staff Services	2640	0		0	0	0
37	Data Processing Services	2660	0		0	0	0
38	<b>Other:</b>	2900			0		0
39	<b>Community Services</b>	3000			0		0
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>				(413,492)		(413,492)
41	<b>Total</b>			212,802	11,165,200	1,279,141	10,098,861
42				<b>Restricted Rate</b>		<b>Unrestricted Rate</b>	
43				Total Indirect Costs:	212,802	Total Indirect Costs:	1,279,141
44				Total Direct Costs:	11,165,200	Total Direct Costs:	10,098,861
45				<b>= 1.91%</b>		<b>= 12.67%</b>	

A	B	C	D	E	F	
<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>						
School Code, Section 17-1.1 (Public Act 97-0357)						
Fiscal Year Ending June 30, 2023						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
Riverdale CUSD 100 49081100026			49-081-1000-26_AFR22 Riverdale CUSD 100			
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget	➔				
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
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		X	X		Black Hawk Area Special Education District
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Bus Transport of a special needs student for Hampton School District
31	Vocational Education Cooperatives		X	X		United Township H.S. Area Vocational Center
32	All Other Joint/Cooperative Agreements					
33	Other		X			Bus Mechanic assisting at Silvis School District
34						
35	<i>Additional space for Column (D) - Barriers to Implementation:</i>					
36						
37						
38						
40	<i>Additional space for Column (E) - Name of LEA :</i>					
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: Riverdale CUSD 100  
 RCDT Number: 49081100026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	155,094		49,424	204,518	163,000		50,200	213,200
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	61,176	0	9,503	70,679	63,100		9,800	72,900
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
<b>8. Totals</b>		216,270	0	58,927	275,197	226,100	0	60,000	286,100
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>									4%

**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.

AFR Page No.	AFR Line No.	Fund	Function	Object	Amount	Description
11.	74.	Educational	1690		15,867	Milk sales
11.	78.	Educational	1719		6,814	Drama/musical tickets
11.	89.	Educational	1819		360	Chromebook fees
12.	109.	Educational	1999		200	Various reimbursements
12.	109.	O&M	1999		1	Reimbursement
12.	109.	CP	1999		99,225	Insurance proceeds
13.	170.	Educational	3999		886	Library Grant
14.	205.	Educational	4399		10,000	TITLE 1: 1003a S.I.
15.	269.	Educational	4998		204,469	Various Education Stabilization Fund (ESF) and Individuals with Disabilities Education Act (IDEA) grants
15.	269.	Transportation	4998		48,576	American Rescue Plan IDEA Flow Through Grant
15.	269.	CP	4998		546,624	Elementary and Secondary School Emergency Relief (ESSER) II Grant
39.	117.	Educational	1819		360	Chromebook fees
39.	191.	Multiple	4998		253,045	Various Education Stabilization Fund (ESF) and Individuals with Disabilities Education Act (IDEA) grants

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 func—e.g. alternate revenue bonds( Describe & Itemize).
- <sup>12</sup> Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)  
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- <sup>13</sup> GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

**Embed signed Audit Questionnaire below:**

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

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

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

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



	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- 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 reducton 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> <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	9,691,435	960,621	944,908	171,027	11,767,991
9	Direct Expenditures	9,487,286	1,014,637	1,118,537		11,620,460
10	Difference	204,149	(54,016)	(173,629)	171,027	<b>147,531</b>
11	Fund Balance - June 30, 2023	2,350,276	879,912	471,254	3,684,325	<b>7,385,767</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

# FY 2023 Audit Checklist

RCDT: 49081100026
School District/Joint Agreement Name: Riverdale CUSD 100
Auditor Name: Cory Cowan, CPA
License #: 065-041841 License Expiration Date (below): 9/30/2024
49-081-1000-26_AFR22 Riverdale CUSD 100

**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).	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 => 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](#)

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

---

Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as prescribed by the Illinois State Board of Education within Title 23 Education and Cultural Resources of the Illinois Administrative Code. Part 100 of Title 23 provides the requirements for accounting, budgeting, financial reporting, and auditing of school districts within the State of Illinois.

A. Principles Used to Determine the Scope of the Reporting Entity

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

Component Units

The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria, includes, but is 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.

Joint agreements have 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 are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreements. In addition, the District is not aware of any entity that 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. The various funds are summarized by type in the financial statements. 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:

Governmental Funds -

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity Funds. These funds are used to account for financial resources used for student programs.

The Operations and Maintenance Fund, the Transportation Fund, and the Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Fiduciary Funds) that are legally restricted to cash for specified purposes.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

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Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund and Capital Projects Fund are used for the acquisition or construction of major capital facilities (other than those financed by Fiduciary Funds).

Fiduciary Funds -

Fiduciary funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Flexible Benefit Plan Fund is the Trust Fund. These funds account for assets held by the District as an agent for the teachers and other employees of the District. These funds are custodial in nature and do not involve the measurement of the results of operations. The net assets available for benefits are shown as a reserved fund balance in these financial statements.

Governmental Funds - Measurement Focus

The financial statements of all Governmental 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". Governmental 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.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not maintain a formal capitalization policy but does follow grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$440,334 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$9,392,060. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	20 years
Infrastructure Improvements other than Buildings	20 years
Capitalized Equipment	3-10 years

Long-term liabilities expected to be financed from Debt Services Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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 account and how they are reported in 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.

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 principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #1 – Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting

The budget for all Governmental 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, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 26, 2022 and was not amended. The budget lapses at the end of each fiscal year.

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

1. Prior to July 1, 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 disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, 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

Cash includes amounts in demand deposits and time deposits (savings) accounts. Cash equivalents include amounts in time deposits and other investments, with original maturities of less than 90 days.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #1 – Summary of Significant Accounting Policies (cont'd.)

H. Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

**Nonspendable** - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As of June 30, 2023, the District did not classify any amounts as nonspendable.

**Restricted** - The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes. These funds consist of the reserved amounts in the Educational Fund as identified in Note #3, the Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and the Fire Prevention and Safety funds.

**Committed** - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. As of June 30, 2023, the District did not classify any amounts as committed.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**Assigned** - The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the School Board itself by assigning amounts to be used for specific purposes. As of June 30, 2023, the District did not classify any amounts as assigned.

**Unassigned** - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

It is the District’s policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note #3 for more detail.



RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #1 – Summary of Significant Accounting Policies (cont'd.)

I. Leases

The District accounts for leases as follows:

*Lease contracts that transfer ownership* – lease expenditures are recognized in the individual funds as capital outlay and included in the General Fixed Assets Account Group when paid.

*All other lease contracts* – lease expenditures are recognized in the individual funds as purchased services when paid.

No right-of-use asset and corresponding liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

J. Subscription-Based Information Technology Arrangements

The District accounts for subscription-based technology arrangements by recognizing expenditures in the individual funds as purchased services when paid. No right-of-use asset and corresponding liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

K. Use of Estimates

The preparation of financial statements in conformity with the guidelines prescribed by the Illinois State Board of Education requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities arising from cash transactions and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues received and expenditures disbursed during the reporting period. Accordingly, actual results may differ from those estimates.

Note #2 - Property Taxes

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. Taxes are levied in Rock Island County. 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 in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Prior to June 30, 2023, \$3,447,106 was received from the 2022 levy. The balance of taxes recorded in these statements are from the 2021 and prior tax levies.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #2 – Property Taxes (cont'd.)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Rate	Actual 2022 Rate	Actual 2021 Rate	Actual 2020 Rate
Educational	2.4400	2.4400	2.4400	2.4400
Operations and Maintenance	0.5000	0.5000	0.5000	0.5000
Transportation	0.2000	0.2000	0.2000	0.2000
Debt Services	None	0.4986	0.5404	0.5595
Municipal Retirement	None	0.1038	0.1138	0.1124
Social Security	None	0.1297	0.1307	0.1124
Tort Immunity	None	0.3473	0.2914	0.2908
Leasing	0.0500	0.0500	0.0500	0.0500
Special Education	0.0400	0.0400	0.0400	0.0400
Fire Prevention and Safety	0.0500	0.0500	0.0500	0.0500
Working Cash	0.0500	0.0500	0.0500	0.0500
Total		<u>4.4094</u>	<u>4.4063</u>	<u>4.4051</u>

Note #3 - Regulatory Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which consists of Reserved and Unreserved Fund Balances. Reserved Fund Balances results when constraints placed on fund balance use is either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation. Unreserved Fund Balances consists of a fund balance that does not meet the criteria of the preceding category.

The District has the following categories of reserved fund balances:

1. Special Education Levy

Cash receipts and the related cash disbursements of this tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

2. Leasing Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

3. Social Security Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$341,521.

4. School Facility Occupation Tax

Proceeds from the school facility occupation tax have been included in the Capital Projects Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$648,643.

5. Trust and Agency Funds

The District had various trust accounts for a Flexible Benefit Plan during the fiscal year totaling \$7,949. This balance is included in the financial statements as reserved in the Trust and Agency Fund.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

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Note #3 – Regulatory Fund Balances (cont'd.)

6. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Capital Projects Funds. Revenues received exceeded expenditures disbursed for those specific purposes, resulting in a reserved fund balance of \$50,000 in the Capital Projects Fund.

7. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Transportation, and Capital Projects Funds. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

8. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund balance. As of June 30, 2023, net revenues received exceeded expenditures disbursed, resulting in a reserved balance of \$226,261.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ICS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5). These include the following items:

- (1) in bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- (2) in interest-bearing savings accounts, interest-bearing certificates of deposits, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
- (3) in short term obligations of corporations organized in the United States with assets exceeding \$500,000,000;
- (4) in money market mutual funds registered under the Investment Company Act of 1940;
- (5) in short term discount obligations of the Federal National Mortgage Association;
- (6) in dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States and is located within the State of Illinois;
- (7) in a Public Treasurer's Investment Pool created under Section 17 of the State Treasurer Act;
- (8) in the Illinois School District Liquid Asset Fund Plus;
- (9) in repurchase agreements of government securities;
- (10) in any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #4 – Deposits and Investments (cont'd.)

**Custodial Credit Risk Related to Deposits with Financial Institutions**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2023, none of the District's deposits were uninsured and uncollateralized.

**Interest Rate Risk**

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Investments**

As of June 30, 2023, the District did not have any investments.

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Non-Depreciable Land	\$ 300,900	\$ 0	\$ 0	\$ 300,900
Permanent Buildings	13,733,774	1,561,069	0	15,294,843
Improvements Other than Buildings	1,584,234	28,400	0	1,612,634
10-Year Equipment	574,599	234,042	6,620	802,021
5-Year Equipment	874,750	0	0	874,750
3-Year Equipment	8,030	0	0	8,030
Construction in Progress	136,456	366,379	67,348	435,487
Total	<u>\$ 17,212,743</u>	<u>\$ 2,189,890</u>	<u>\$ 73,968</u>	<u>\$ 19,328,665</u>

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2023, was \$164,251.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois

**Plan description.**

The employer 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 <https://www.trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling 888-678-3675, option 2.

**Benefits provided.**

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lumpsum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

**Contributions.**

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

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

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

**On behalf contributions to TRS.** The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of with the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$3,143,888 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions remitted for the year ended June 30, 2023, were \$34,152.

**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 employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$262,214 were paid from federal and special trust funds that required employer contributions of \$27,506. Contributions remitted for the year ended June 30, 2023, were \$31,705.

**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 percent 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 employer paid \$397 to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

**Pension expense.**

For the year ended June 30, 2023, the employer recognized TRS pension expense of \$38,375 on a cash basis under this plan.

B. Illinois Municipal Retirement Fund

**Plan description.**

The District's defined benefit pension plan for non-certified 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd.)

B. Illinois Municipal Retirement Fund (cont'd.)

**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 10 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 10 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
- ½ of the increase in the Consumer Price Index of the original pension amount.

**Employees covered by benefit terms.**

At December 31, 2022, the following employees were covered by the benefit terms:

Retirees or Beneficiaries currently receiving benefits	111
Inactive employees entitled to but not yet receiving benefits	86
Active employees	<u>67</u>
Total members	264

**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 their own employees. The District's annual contribution rates for the calendar years 2022 and 2023 were 9.05% and 6.04%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$125,876 to the plan, which is the recognized pension expense on the basis of accounting described in Note #1. 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.

Note #7 – Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required by State statutes to allow retirees to continue on their health plans.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #7 – Other Post-Employment Benefits (cont'd.)

A. Teacher Health Insurance Security

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

**On behalf contributions to the THIS Fund.**

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2023. State of Illinois contributions were \$37,731, and the employer recognized revenue and expenditures of this amount during the year.

**Employer contributions to the THIS Fund.**

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. Contributions remitted for the year ended June 30, 2023, were \$41,172.

**Further information on the THIS Fund.**

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>). Reports prior to FY2013 are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

B. Post-Retirement Health Care Plan

*Plan Description.* The District provides post-retirement health care benefits for the retirees and their dependents through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, and an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

The District provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois Statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the Districts retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer.

*Funding Policy.* Current policy is for the District to pay for post-retirement health care benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage.

*Contributions.* Contributions made by the District during the fiscal year ended June 30, 2023 were \$-0-. The District did not have an actuarial valuation performed for the plan as of June 30, 2023.



RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #8 – General Long-Term Debt Account Group

Long-term debt at June 30, 2023, is comprised of the following:

Bonded Indebtedness –

Bonded indebtedness is reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are payable solely from future revenues of the Debt Services Fund which consists principally of property taxes collected by the District and interest earnings.

The following is a summary of long-term debt activity of the District for the year ended June 30, 2023:

Description	Original Amount	Date of Issue	Date of Maturity	Interest Rate				Balance June 30, 2023	Due In Less Than One Year
					Balance July 1, 2022	Additions	Reductions		
Working Cash Bonds, 2021	\$ 3,650,000	03/05/20	12/01/23	1.97 – 2.33%	\$ 1,875,000	\$ 0	\$ 925,000	\$ 950,000	\$ 950,000
Total					<u>\$ 1,875,000</u>	<u>\$ 0</u>	<u>\$ 925,000</u>	<u>\$ 950,000</u>	<u>\$ 950,000</u>

The annual debt service requirements are as follows:

	Principal	Interest	Total
2024	\$ 950,000	\$ 11,068	\$ 961,068
Total	<u>\$ 950,000</u>	<u>\$ 11,068</u>	<u>\$ 961,068</u>

Debt Services Fund Balance –

At June 30, 2023, the excess of assets over liabilities of the Debt Services Fund was allocable to the individual issues as follows:

Bond Issue	Amount
Working Cash – March 5, 2021	\$ 382,643
Total	<u>\$ 382,643</u>

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 13.8% of the latest equalized assessed value. The latest equalized assessed value was \$192,783,981 as of January 1, 2022.

The estimated legal debt margin of the District at June 30, 2023, was calculated as follows:

Legal Debt Limit	\$ 26,604,189
Less Qualifying Debt	(950,000)
Legal Debt Margin	<u>\$ 25,654,189</u>

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #9 - Tax Anticipation Warrants

During the fiscal year ended June 30, 2023, the District did not issue any tax anticipation warrants.

Note #10 - Interfund Loans and Transfers

During the year ended June 30, 2023, the following interfund loans were made:

From (Fund)	To (Fund)	Beginning Balance	Loans	Repayments	Ending Balance
Working Cash	Debt Services	\$ 0	\$ 13,000	\$ 13,000	\$ 0

The purpose of the loan to the Debt Services Fund from the Working Cash Fund was to cover operating expenses.

During the year ended June 30, 2023, the following interfund transfers were made:

To (Fund)	From (Fund)	Amount
Capital Projects	Working Cash	\$ 1,000,000

The purpose of the transfer from the Working Cash Fund to the Capital Projects Funds was to cover construction projects.

Note #11 - Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain 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.

Note #12 - Self Insurance Plan

All employees of the District are covered under the State of Illinois Unemployment Insurance Act. The District elected to be self-insured, and therefore, is liable to the State for any payments made to an unemployed worker claiming benefits.

Note #13 - Contingencies

The District has received funding from state and federal grants in the current and prior years, which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to District operations.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #14 – Commitments

As of June 30, 2023, the District had the following commitments:

*Unpaid Teacher's Contracts* – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2023, amounted to \$354,551.

*Vacation Pay* – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2023, the estimated unused vacation pay liability is \$41,195.

*Sick Pay* – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

*Retirement Commitments* – The District has an Administrative Retiree with Board-Paid Group Life and Medical Insurance under TRS Benefits. At June 30, 2023, the estimated amount for this retirement commitment based on current premiums is \$17,138.

*Retirement Incentive* – The District offers an early retirement incentive to eligible employees. Upon notification of intent to retire, the employee may receive a 4% increase in salary for up to two years. In addition, there are various retirement stipends available to eligible employees based on age and years of service. As of June 30, 2023, the District is liable in future periods for teacher retirement incentives of \$-0-.

*Construction Commitments* –

Contractor	Project	Fund to be Paid Out of	Outstanding Contract Amount
Filter Tech	Water plant controls	Tort	\$ 52,656
Richard L. Johnson	Window replacement	Capital Projects	10,002
Behncke	Waterproofing KG area	Operations & Maintenance	3,600
Wainwright	Remove HS tennis courts	Operations & Maintenance	3,500
Tri-City Electric	Additional badge entries	Capital Projects	9,100
Fineline & Rock River	HS café ceiling/lights	Capital Projects	29,244
Bob's Blacktop	Patch admin office blacktop	Operations & Maintenance	17,500
Acme Signs	Install BB & SB scoreboards	Operations & Maintenance	16,017
Sterling Fence	Elementary fencing	Tort	19,850
Top-Notch Productions	M/S Auditorium sound	Capital Projects	75,115
Tri-City Electric	Vape detector install	Tort	14,917
Unknown	M/S water heater/pump repair	Tort	30,000
Russell Construction	Elementary addition/renovations	Capital Projects	5,243,630
Fineline & Rock River	M/S library ceiling/lights	Capital Projects	40,700
East Moline Glass	H/S window & door replacement	Capital Projects	537,300

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023

Note #15 - Disbursements and Transfers in Excess of Budget

During the year ended June 30, 2023, the District had the following disbursements and/or transfers in excess of budget.

Fund	Actual	Budget
Educational	\$ 9,773,388	\$ 9,483,037
Transportation	1,118,537	1,082,783
Capital Projects	1,761,758	1,700,000

Note #16 - Risk Management - Claims and Judgments

Significant losses are covered by commercial insurance for the following major programs: property and liability. During the year ended June 30, 2023, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts which have exceeded the insurance coverage in the past three years.

The District is insured under a self-insured pool for worker's compensation coverage. Premiums are based on a budgeted fixed cost. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience.

Note #17 - Joint Agreements

The District is a member of Black Hawk Area Special Education District (BHASED), and the United Township Area Career Center along with other area school districts. The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreements. The joint agreements are separately audited and are not included in these financial statements. Financial information may be obtained from BHASED at 4670 11<sup>th</sup> St., East Moline, IL 61244-4432, and from United Township Area Career Center at 1275 Avenue of the Cities, East Moline, IL 61244-4100. During the year ended June 30, 2023, the District made payments of \$339,795 to BHASED for special education tuition and services. The District also made payments of \$20,000 to United Township Area Career Center for vocational tuition.

Note #18 - Implementation of New Accounting Policies

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITAs) is effective for reported periods beginning after June 15, 2022. The objective of this statement is to better meet the information needs of financial statement users by establishing uniform accounting and financial reporting requirements for SBITAs, improving the comparability of financial statements among governments that have entered into SBITAs, and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This pronouncement did not impact the preparation of these financial statements due to the basis of accounting as described in Note #1.

Note #19 - Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 COMBINING SCHEDULE OF REVENUES RECEIVED,  
 EXPENDITURES DISBURSED, AND FUND BALANCE  
 ALL STUDENT ACTIVITY FUNDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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	District Activity & Memorial Fund	Elementary Activity Fund	Middle School Activity Fund	High School Activity Fund	Total
Beginning Activity Fund Balance, July 1, 2022	5,264	40,048	16,302	147,017	208,631
Revenues Received	9,452	32,549	56,318	205,413	303,732
Expenditures Disbursed	(7,400)	(36,407)	(50,659)	(191,636)	(286,102)
Ending Activity Fund Balances, June 30, 2023	7,316	36,190	21,961	160,794	226,261

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED  
 DISTRICT ACTIVITY AND MEMORIAL FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
Gifts	2,842.88	2,000.00	100.00	4,742.88
Environment Group	1,556.73	0.00	0.00	1,556.73
Equipment for Concessions	414.25	0.00	0.00	414.25
Scoreboard Advertising	0.00	7,300.00	7,300.00	0.00
In and Out	450.50	151.67	0.00	602.17
Total	<u>5,264.36</u>	<u>9,451.67</u>	<u>7,400.00</u>	<u>7,316.03</u>

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED  
 ELEMENTARY ACTIVITY FUND  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
AG Grant	2,057.71	500.00	1,645.57	912.14
Band	540.50	297.00	837.50	0.00
Box Tops	3,559.38	9,000.52	11,263.13	1,296.77
FOT	250.00	1,339.00	1,505.00	84.00
Nurse	0.00	440.00	110.99	329.01
Eco Club	448.85	310.30	140.00	619.15
Family Reading Night	1,768.45	0.00	204.00	1,564.45
Fitness Trail	23,542.80	0.00	841.69	22,701.11
Fine Arts	258.73	0.00	0.00	258.73
Headphones	877.47	0.00	85.90	791.57
Hospitality Account	1,367.97	1,350.00	715.11	2,002.86
Interest	39.85	750.57	39.85	750.57
Jeans Donation	465.00	1,425.00	1,750.00	140.00
Math Night	83.58	0.00	0.00	83.58
Miscellaneous	1,233.04	14,795.20	15,991.47	36.77
Paper Sales	14.94	0.00	14.94	0.00
Pre K	2,373.97	600.00	245.00	2,728.97
RTI	49.03	0.00	0.00	49.03
Soda	249.53	1,021.21	1,016.88	253.86
Yearbook	867.50	720.00	0.00	1,587.50
Total	40,048.30	32,548.80	36,407.03	36,190.07

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED  
MIDDLE SCHOOL ACTIVITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
Band	54.76	204.00	88.00	170.76
Health	425.00	0.00	0.00	425.00
Interest	21.53	472.84	21.53	472.84
Jeans	1,238.00	0.00	287.45	950.55
Library	285.90	90.63	106.67	269.86
Miscellaneous	1,387.78	3,073.25	2,399.46	2,061.57
PE Pop	1,756.18	3,440.50	3,267.47	1,929.21
PE Shirts	1,782.53	2,238.70	2,317.45	1,703.78
Science	2,142.12	0.00	292.25	1,849.87
Staff Development	172.80	0.00	0.00	172.80
STEM	4,384.89	25,329.38	22,337.00	7,377.27
Student Council	226.80	3,343.30	2,988.49	581.61
Yearbook	327.12	468.00	0.00	795.12
Rams	176.25	5,329.98	4,987.30	518.93
RISE	0.00	1,982.86	1,936.61	46.25
Field Trip	537.65	8,412.00	8,675.00	274.65
F.O.R. Club	<u>1,382.83</u>	<u>1,933.00</u>	<u>954.50</u>	<u>2,361.33</u>
Total	<u><u>16,302.14</u></u>	<u><u>56,318.44</u></u>	<u><u>50,659.18</u></u>	<u><u>21,961.40</u></u>



RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED  
HIGH SCHOOL ACTIVITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
Academic Awards	570.92	2,900.00	3,150.00	320.92
Art	1,841.79	815.00	216.00	2,440.79
Band	1,864.59	5,100.00	216.00	6,748.59
Baseball	204.42	424.00	0.00	628.42
Baseball/Softball Renov	1,223.33	0.00	0.00	1,223.33
Basketball, Boys	11,508.30	12,032.00	13,858.51	9,681.79
Basketball, Girls	2,160.02	16,111.21	15,670.09	2,601.14
Bass Team	2,685.59	699.00	0.00	3,384.59
Book Club	183.65	0.00	0.00	183.65
Cheerleading (Basketball)	3,941.30	5,875.24	5,524.36	4,292.18
Cheerleading (Football)	1,491.88	5,948.92	4,507.03	2,933.77
Choir	2,745.09	557.36	257.36	3,045.09
Crime Stoppers	1,020.83	560.00	485.88	1,094.95
Cross Country	0.00	85.00	0.00	85.00
DeClerq Memorial	3,527.32	0.00	477.74	3,049.58
Dual Credit	0.00	1,000.00	0.00	1,000.00
Engineering Club (Robotics)	10,842.62	18,616.08	20,442.74	9,015.96
FCA	156.80	0.00	0.00	156.80
FCS	757.19	369.00	213.16	913.03
FFA	972.01	7,540.00	8,222.98	289.03
FFA Alumni	700.00	0.00	0.00	700.00
Fine Arts Pop (Drama Troupe)	3,833.19	11,787.49	7,826.65	7,794.03
Fine Arts Trip	990.51	0.00	0.00	990.51
Flower Fund	282.16	270.00	292.24	259.92
Football Camp	22,271.03	11,907.20	16,904.00	17,274.23
Golf	738.52	1,896.00	2,350.19	284.33
GSA	399.67	307.00	0.00	706.67
Impact	4,105.60	3,257.41	2,893.65	4,469.36
INT	147.63	3,306.35	147.63	3,306.35
Jeans	1,708.24	182.00	200.00	1,690.24
Library	2,154.90	283.67	138.71	2,299.86
National Honor Society	3,714.72	2,174.63	2,693.74	3,195.61
PE Pop	2,353.88	1,692.18	3,550.27	495.79
Pep Club	799.00	0.00	266.00	533.00
Peru	295.22	0.00	0.00	295.22
Prom	1,060.89	4,355.98	3,627.97	1,788.90
PSAT	204.70	2,488.00	2,506.20	186.50
Rotary Interact	1,086.07	1,839.19	1,825.93	1,099.33

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED  
HIGH SCHOOL ACTIVITY FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

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Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
Scholastic Bowl	1,986.33	1,421.00	1,210.80	2,196.53
Soccer	2,327.45	123.00	0.00	2,450.45
Softball	9,247.98	6,657.71	5,706.27	10,199.42
Speech	0.00	3,701.52	3,700.60	0.92
Student Council	6,688.40	4,055.00	6,726.04	4,017.36
Student Incentives	4,609.52	17,411.54	16,836.40	5,184.66
Tournament	7,371.84	25,994.55	20,062.53	13,303.86
Track, Boys	103.13	5,802.10	970.00	4,935.23
Track, Girls	68.53	485.10	0.00	553.63
Voc Ed	0.00	7,574.03	4,466.35	3,107.68
Volleyball	7,914.92	4,853.00	6,986.65	5,781.27
Weight Room	5,466.78	750.00	3,000.88	3,215.90
Wrestling	3,050.35	1,100.00	3,504.35	646.00
Yearbook	3,637.97	1,105.00	0.00	4,742.97
Total	<u>147,016.78</u>	<u>205,413.46</u>	<u>191,635.90</u>	<u>160,794.34</u>

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF ASSETS, LIABILITIES, FUND BALANCE  
AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS  
TRUST FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Flex Plan
<b><u>ASSETS</u></b>	
Cash	7,949
Total Assets	7,949
 <b><u>LIABILITIES</u></b>	
Total Liabilities	-
 <b><u>FUND BALANCE AND OTHER CREDITS</u></b>	
Net Assets Available for Benefits-Reserved Fund Balance	7,949
 <b><u>TOTAL LIABILITIES, FUND BALANCE, AND OTHER CREDITS</u></b>	 7,949

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF REVENUE RECEIVED, EXPENDITURES DISBURSED, OTHER  
SOURCES (USES) AND CHANGES IN FUND BALANCE BEFORE ADVANCE TAXES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Revenue Received Before Advance Taxes:										
Local Sources										
Real Estate Taxes (1)	4,468,277	883,059	954,430	353,224	431,797		88,305	514,647	88,305	7,782,044
Other Local Revenue	1,543,452	18,802	4,898	25,271	51,211	895,130	79,786	62,680	4,779	2,686,009
Evidence Based Funding	2,266,312									2,266,312
Other State Sources	271,553	29,400		506,093		50,000				857,046
Federal Sources	993,282			48,576		546,624				1,588,482
<b>Total Direct Receipts</b>	<b>9,542,876</b>	<b>931,261</b>	<b>959,328</b>	<b>933,164</b>	<b>483,008</b>	<b>1,491,754</b>	<b>168,091</b>	<b>577,327</b>	<b>93,084</b>	<b>15,179,893</b>
Expenditures Disbursed:										
Instruction	6,756,100				136,875			26,951		6,919,926
Support Services	2,339,595	1,014,637		1,118,537	203,054	1,761,758		584,050	185,830	7,207,461
Payments to Other Governmental Units	391,591									391,591
Debt Services			957,356							957,356
<b>Total Direct Disbursements</b>	<b>9,487,286</b>	<b>1,014,637</b>	<b>957,356</b>	<b>1,118,537</b>	<b>339,929</b>	<b>1,761,758</b>	<b>0</b>	<b>611,001</b>	<b>185,830</b>	<b>15,476,334</b>
Excess of Receipts Over (Under) Disbursements	55,590	(83,376)	1,972	(185,373)	143,079	(270,004)	168,091	(33,674)	(92,746)	(296,441)
Other Sources (Uses):										
Other Sources	0	0	0	700	0	1,000,000	0	0	0	1,000,700
Other Uses	0	0	0	0	0	0	(1,000,000)	0	0	(1,000,000)
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>1,000,000</b>	<b>(1,000,000)</b>	<b>0</b>	<b>0</b>	<b>700</b>
Excess of Receipts Over (Under) Disbursements and Other Sources (Uses)	55,590	(83,376)	1,972	(184,673)	143,079	729,996	(831,909)	(33,674)	(92,746)	(295,741)
Fund Balance Before Advanced Taxes, July 1, 2022	316,826	572,406	(9,116)	499,574	522,990	1,756,134	4,477,146	62,379	256,311	8,454,650
Fund Balance Before Advanced Taxes, June 30, 2023	372,416	489,030	(7,144)	314,901	666,069	2,486,130	3,645,237	28,705	163,565	8,158,909
Advanced Taxes Received Prior to June 30, 2023	1,977,860	390,882	389,787	156,353	182,542	0	39,088	271,506	39,088	3,447,106
<b>Fund Balance After Advanced Taxes, June 30, 2023</b>	<b>2,350,276</b>	<b>879,912</b>	<b>382,643</b>	<b>471,254</b>	<b>848,611</b>	<b>2,486,130</b>	<b>3,684,325</b>	<b>300,211</b>	<b>202,653</b>	<b>11,606,015</b>

(1) Real Estate Receipts have been reduced by the 2022 Levy received prior to June 30, 2023, and increased by the 2021 Levy received prior to June 30, 2022.

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
 SCHEDULE OF BONDED INDEBTEDNESS  
 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS  
JUNE 30, 2023

Working Cash Bonds, Series 2020  
 Dated: March 5, 2020  
 Principal Due: December 1  
 Interest Due: December 1 and June 1  
 Payable at First Midstate  
 Interest Rate Variable 1.97-2.33%

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest Due</u>		<u>Total</u>
		<u>December 1</u>	<u>June 1</u>	
2023-24	<u>950,000</u>	<u>11,068</u>	<u>-</u>	<u>961,068</u>
	<u>950,000</u>	<u>11,068</u>	<u>0</u>	<u>961,068</u>

RIVERDALE COMMUNITY UNIT SCHOOL DISTRICT NO. 100  
SCHEDULE OF TAXES EXTENDED AND COLLECTED  
JUNE 30, 2023

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation &amp; Maintenance Levy</u>	<u>Debt Services Levy</u>	<u>Trans- portation Levy</u>	<u>Municipal Retirement Levy</u>	<u>Social Security Levy</u>	<u>Working Cash Levy</u>	<u>Tort Immunity Levy</u>	<u>Fire Safety Levy</u>	<u>Total All Levies</u>
<u>2020 Levy</u>												
Assessed Valuation	171,053,130											
Tax Rate per \$100.00	<u>2.44000</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.55950</u>	<u>0.20000</u>	<u>0.11240</u>	<u>0.11240</u>	<u>0.05000</u>	<u>0.29080</u>	<u>0.05000</u>	<u>4.40510</u>
Taxes Extended	<u>4,173,696</u>	<u>68,421</u>	<u>85,527</u>	<u>855,266</u>	<u>957,042</u>	<u>342,106</u>	<u>192,264</u>	<u>192,264</u>	<u>85,527</u>	<u>497,423</u>	<u>85,527</u>	<u>7,535,063</u>
Taxes Collected	99.76%	<u>4,163,572</u>	<u>68,255</u>	<u>85,319</u>	<u>954,720</u>	<u>341,277</u>	<u>191,797</u>	<u>191,797</u>	<u>85,319</u>	<u>496,216</u>	<u>85,319</u>	<u>7,516,781</u>
<u>2021 Levy</u>												
Assessed Valuation	177,168,620											
Tax Rate per \$100.00	<u>2.44000</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.54040</u>	<u>0.20000</u>	<u>0.11380</u>	<u>0.13070</u>	<u>0.05000</u>	<u>0.29140</u>	<u>0.05000</u>	<u>4.40630</u>
Taxes Extended	<u>4,322,914</u>	<u>70,867</u>	<u>88,584</u>	<u>885,843</u>	<u>957,419</u>	<u>354,337</u>	<u>201,618</u>	<u>231,559</u>	<u>88,584</u>	<u>516,269</u>	<u>88,584</u>	<u>7,806,578</u>
Advance Taxes Received Prior to June 30, 2022	1,764,227	28,922	36,152	361,522	390,733	144,609	82,282	94,502	36,152	210,695	36,152	3,185,948
Taxes received July 1, 2022 thru June 30, 2023	<u>2,542,636</u>	<u>41,683</u>	<u>52,103</u>	<u>521,032</u>	<u>563,132</u>	<u>208,413</u>	<u>118,587</u>	<u>136,198</u>	<u>52,103</u>	<u>303,658</u>	<u>52,103</u>	<u>4,591,648</u>
Taxes Collected	99.63%	<u>4,306,863</u>	<u>70,605</u>	<u>88,255</u>	<u>953,865</u>	<u>353,022</u>	<u>200,869</u>	<u>230,700</u>	<u>88,255</u>	<u>514,353</u>	<u>88,255</u>	<u>7,777,596</u>
<u>2022 Levy</u>												
Assessed Valuation	192,783,981											
Tax Rate per \$100.00	<u>2.44000</u>	<u>0.04000</u>	<u>0.05000</u>	<u>0.50000</u>	<u>0.49860</u>	<u>0.20000</u>	<u>0.10380</u>	<u>0.12970</u>	<u>0.05000</u>	<u>0.34730</u>	<u>0.05000</u>	<u>4.40940</u>
Taxes Extended	<u>4,703,929</u>	<u>77,114</u>	<u>96,392</u>	<u>963,920</u>	<u>961,221</u>	<u>385,568</u>	<u>200,110</u>	<u>250,041</u>	<u>96,392</u>	<u>669,539</u>	<u>96,392</u>	<u>8,500,618</u>
Advance Taxes Received Prior to June 30, 2023	<u>1,907,501</u>	<u>31,271</u>	<u>39,088</u>	<u>390,882</u>	<u>389,787</u>	<u>156,353</u>	<u>81,147</u>	<u>101,395</u>	<u>39,088</u>	<u>271,506</u>	<u>39,088</u>	<u>3,447,106</u>
Taxes Receivable	<u>2,796,428</u>	<u>45,843</u>	<u>57,304</u>	<u>573,038</u>	<u>571,434</u>	<u>229,215</u>	<u>118,963</u>	<u>148,646</u>	<u>57,304</u>	<u>398,033</u>	<u>57,304</u>	<u>5,053,512</u>