

Board of Education Meeting

Tuesday, February 20, 2024 6:00 PM

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

1. Meeting Call to Order

- A. Roll Call
- B. Approval of Agenda

2. Pledge of Allegiance

3. Public Open Forum

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

4. Action Reports

- A. Consent Agenda

1) Minutes:

Regular Meeting January 16, 2024

2) Treasurer's Reports

3) Payment of Bills

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

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

6) Personnel Report

- B. Approve Dance Team Overnight Trip
- C. Approve Cheer Team Overnight Trip
- D. Approve Wrestling Team Overnight Trip
- E. Approve Bus Bid
- F. Approve Plato Road Work Bid
- G. Approve Emergency Systems Electrical Work Bid
- H. Approve Rohrsen Road Property Sale Bid
- I. Approve Russell Road Property Sale Bid

5. Information Items

- A. Presentation of Central District 301 Audit Report
- B. Presentation of Northern Kane EFE 110 Audit Report
- C. Facilities Update
- D. Athletics and Activities Update
- E. German American Partnership Program 2025
- F. Enrollment Report

6. Freedom of Information Act

- A. Central Education Association - We received a request for invoices from the District's attorneys related to the CEA grievance and any other expenses incurred by said grievance.
- B. Illinois Retired Teachers Association - We received a request for a list of teachers retiring this school year.
- C. Indiana, Illinois, and Iowa Foundation for Fair Contracting - We received a request for copies of bid tabulations for the Plato Road Improvement project.

7. Executive Session

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

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

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

8. Open Session

A. Adjourn Closed Session to Return to Open Session

B. Action Items from Closed Session

1) Approval of January 16, 2024 Executive Session Minutes

9. Adjourn



MEMORANDUM

FROM: Ted Juske, Athletics and Activities Director

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

DATE: February 9, 2024

RE: Dance State Recognition Memo

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

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

We congratulate the team on a tremendous season!



MEMORANDUM

FROM: Ted Juske, Athletics and Activities Director

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

DATE: February 9, 2024

RE: Cheer State Recognition Memo

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

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

We congratulate the team on a tremendous season!

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

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

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

Board Members Present

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

Administrators Present

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

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

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

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

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

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

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

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

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

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

Action on Semi-Annual Review of Closed Minutes Motion by Nolan, second by Falk, to find that the need for confidentiality still exists as to the closed minutes that were reviewed.

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

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

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

BOE Meeting

1. Roll Call

2. Pledge of Allegiance

3. Public Open Forum

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

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

4. Action Items

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

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

hours beginning this semester.

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

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

Next Meeting – February 20, 2024

Jeff Gorman - Board President

Marc Falk - Board Secretary

MEMORANDUM

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

FROM: Daina Pflug, Business Manager

DATE: February 20, 2024

RE: Board Financial Report

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

Impact Fee Analysis

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

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

Number of Accounts: 30

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

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

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

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

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

Central Community Unit School Dist. 301
Revenue Detail Report
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Account Number	Description	2023-24 Original Budget	January MTD	2023-24 FYTD	Remaining Budget	FYTD Percent
30R000 1112 0000	TAXES	8,814,821.00	\$ -	\$ 4,451,214.15	\$ 4,363,606.85	50.50%
30R001 1510 0000	INTEREST	64,870.00	\$ 6,743.94	\$ 184,083.10	\$ (119,213.10)	283.77%
30R000 1930 0000	IMPACT FEES	513,650.00	\$ -	\$ 513,650.00	\$ -	100.00%
Total Local Revenue		9,393,341.00	\$ 6,743.94	\$ 5,148,947.25	\$ 4,244,393.75	54.81%
Total Debt Service Fund		9,393,341.00	\$ 6,743.94	\$ 5,148,947.25	\$ 4,244,393.75	54.81%
40R000 1113 0000	TAXES	2,848,619.00	\$ -	\$ 1,400,888.23	\$ 1,447,730.77	49.18%
40R000 1415 0000	FIELD TRIP FEES	600.00	\$ -	\$ 257.00	\$ 343.00	42.83%
40R001 1510 0000	INTEREST	107,300.00	\$ 24,313.32	\$ 182,767.50	\$ (75,467.50)	170.33%
40R000 1950 0000	PRIOR YEAR REFUND	17,000.00	\$ -	\$ 2,475.82	\$ 14,524.18	14.56%
40R000 1999 0000	OTHER REVENUE	5,000.00	\$ 50.00	\$ 10,124.15	\$ (5,124.15)	202.48%
Total Local Revenue		2,978,519.00	\$ 24,363.32	\$ 1,596,512.70	\$ 1,382,006.30	53.60%
40R000 3500 0000	STATE AID, REGULAR	1,591,844.00	\$ 431,270.43	\$ 1,240,624.73	\$ 351,219.27	77.94%
40R000 3510 0000	STATE AID, SPECIAL ED	1,228,421.00	\$ 249,205.26	\$ 844,768.02	\$ 383,652.98	68.77%
Total State Revenue		2,820,265.00	\$ 680,475.69	\$ 2,085,392.75	\$ 734,872.25	73.94%
40R003 4998 0000	ESSER III GRANT (ARP)	-	\$ -	\$ 6,208.00	\$ (6,208.00)	0.00%
Total Federal Revenue		-	\$ -	\$ 6,208.00	\$ (6,208.00)	0.00%
Total Transportation Fund		5,798,784.00	\$ 704,839.01	\$ 3,688,113.45	\$ 2,110,670.55	63.60%
50R000 1114 0000	IMRF TAXES	918,375.00	\$ -	\$ 462,781.06	\$ 455,593.94	50.39%
50R000 1151 0000	SOC SEC/MEDICARE TAXES	945,375.00	\$ -	\$ 462,781.06	\$ 482,593.94	48.95%
50R000 1230 0000	CORP PERSONAL PROPERTY TAX	70,000.00	\$ 20,474.91	\$ 101,366.76	\$ (31,366.76)	144.81%
50R001 1510 0000	INTEREST	50,350.00	\$ 18,193.40	\$ 131,054.77	\$ (80,704.77)	260.29%
Total Local Revenue		1,984,100.00	\$ 38,668.31	\$ 1,157,983.65	\$ 826,116.35	58.36%
Total IMRF/SS Fund		1,984,100.00	\$ 38,668.31	\$ 1,157,983.65	\$ 826,116.35	58.36%
60R001 1510 0000	INTEREST	69,000.00	\$ 18,725.89	\$ 112,053.75	\$ (43,053.75)	162.40%
60R000 1930 0000	IMPACT FEES	486,350.00	\$ 77,969.08	\$ 416,000.30	\$ 70,349.70	85.54%
Total Local Revenue		555,350.00	\$ 96,694.97	\$ 528,054.05	\$ 27,295.95	95.08%
Total Capital Projects Fund		555,350.00	\$ 96,694.97	\$ 528,054.05	\$ 27,295.95	95.08%
70R000 1115 0000	TAXES	94,790.00	\$ -	\$ 46,531.41	\$ 48,258.59	49.09%
70R001 1510 0000	INTEREST	52,020.00	\$ 11,811.82	\$ 83,777.96	\$ (31,757.96)	161.05%
Total Local Revenue		146,810.00	\$ 11,811.82	\$ 130,309.37	\$ 16,500.63	88.76%
Total Working Cash Fund		146,810.00	\$ 11,811.82	\$ 130,309.37	\$ 16,500.63	88.76%
80R000 1120 0000	TAXES	945,374.00	\$ -	\$ 462,781.06	\$ 482,592.94	48.95%
80R001 1510 0000	INTEREST	14,000.00	\$ 3,498.20	\$ 21,154.12	\$ (7,154.12)	151.10%
80R000 1999 0000	REFUND PRIOR YEAR EXPENDITURES	40,000.00	\$ -	\$ -	\$ 40,000.00	0.00%
Total Local Revenue		999,374.00	\$ 3,498.20	\$ 483,935.18	\$ 515,438.82	48.42%
Total Tort Fund		999,374.00	\$ 3,498.20	\$ 483,935.18	\$ 515,438.82	48.42%
Revenue-All Funds						
1000	Total Local Revenue	67,952,663.00	\$ 477,823.72	\$ 34,783,563.75	\$ 33,169,099.25	51.19%
3000	Total State Revenue	32,657,639.00	\$ 1,945,205.80	\$ 9,367,481.51	\$ 23,290,157.49	28.68%
4000	Total Federal Revenue	4,394,851.00	\$ 381,327.83	\$ 2,275,897.88	\$ 2,118,953.12	51.79%
Total Revenue-All Funds		105,005,153.00	\$ 2,804,357.35	\$ 46,426,943.14	\$ 58,578,209.86	44.21%

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND SUMMARY

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

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

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

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
***	Fund Summary Totals ***	0.00	0.00	0.00	0.00

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

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

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

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

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

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

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

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

FUND SUMMARY

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

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

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

Revenues

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

Expenditures

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

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

Number of Accounts: 1

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

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

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

FUND SUMMARY

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

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

School District Organization

District Organization, Operations, and Cooperative Agreements

The District is organized and operates as follows:

Central Community Unit School District #301

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

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

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

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

Operational Services

Purchases and Contracts

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

Standards for Purchasing and Contracting

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

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

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

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

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

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

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

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

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

Operational Services

Facility Management and Building Programs

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

Standards for Managing Buildings and Grounds

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

Standards for Green Cleaning

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

Standards for Facility Construction and Building Programs

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

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

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

Naming Buildings and Facilities

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

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

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

General Personnel

Employee Ethics; ~~Code of Professional~~ Conduct; and Conflict of Interest

Professional and Appropriate Conduct

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

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

Professional and Appropriate Conduct

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

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

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

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

Statement of Economic Interests

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

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

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

Ethics and Gift Ban

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

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

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

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

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

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

Guidance Counselor Gift Ban

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

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

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

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

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

Outside Employment

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

Incorporated

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

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

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

Instruction

Library Media Program

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

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

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

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

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

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



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

New Hire – Non-Certified

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

Voluntary Transfer – Certified

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

Resignation – Certified

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

Release – Non-Certified

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

Leave of Absence – Certified

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

Leave of Absence – Non-Certified

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

MEMORANDUM

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

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

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

Schedule

Thursday, January 25th, 2024

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

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

Friday, January 26th, 2024

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

Saturday, January 27th, 2024 (TBD)

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

MEMORANDUM

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

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

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

Schedule

[All Things State Link](#)

Thursday, February 1st

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

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

Friday, February 2nd

Time	
11:00 AM	Go to Grossinger Motors Coliseum • Link to full schedule HERE.
1:00 PM	Perform
1:45 PM	Qualifying Announcements
2:30 PM	Return to hotel
6:00 PM	Team Dinner with families (still working out details)
8:00 PM	Return to Holiday Inn

Saturday, February 3rd

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

MEMORANDUM

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

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

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

Schedule

Wednesday, February 14th

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

Thursday, February 15th

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

Friday, February 16th

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

Saturday, February 17th

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

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

MEMORANDUM

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

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

Central Community Unit School District 301

275 South Street

Burlington, IL 60109

School Bus Lease-Bid Tabulation

2/14/2024 @ 10:00 AM

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

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

Lowest bidder: Midwest Transit Equipment



MEMORANDUM

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

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Plato Road Improvement Bid Recommendation

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

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



February 15, 2024

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

Re: Plato Road Improvements

Dear Dr. Mongan,

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

BP#32 Plato Road Improvements

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

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

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

Sincerely,

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

Josh Campanelli
Chief Operating Officer
SMC Construction Services

cc: File

Plato Road Improvements
Summary of Award Recommendations

SMC Construction Services

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



BID PACKAGE #32 - Road Work

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



MEMORANDUM

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

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Emergency Generator Bid Recommendation

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

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



February 15, 2024

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

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

Dear Dr. Mongan,

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

BP#26 Emergency Systems

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

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

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

Sincerely,

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

Josh Campanelli
Chief Operating Officer
SMC Construction Services

cc: File

Emergency Systems Project
Summary of Award Recommendations

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



BID PACKAGE #26 - New Emergency Systems

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



MEMORANDUM

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

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Property Sale Bid Recommendation

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

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



MEMORANDUM

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

FROM: Dan Polowy, Facilities Director

DATE: February 20, 2024

RE: Property Sale Bid Recommendation

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

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

MEMORANDUM

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

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

Audit Highlights:

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

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



January 19, 2024

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

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

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

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

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

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

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

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

Financial Statement Disclosures

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

- Revenue recognition
- Fair value estimates

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

Significant Unusual Transactions

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

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

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

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

Representations Requested from Management

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

Consultations with Other Accountants

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

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

Other Significant Matters, Findings or Issues

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

Other Matters

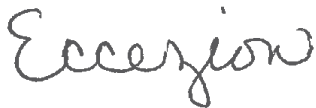
We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI.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

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

Restriction on Use

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

Very truly yours,

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

Eccezion
Consulting • CPAs • Technology

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

Central Community Unit School District No. 301

275 South Street
Burlington, IL 60109

Eccezion
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

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

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

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

Financial Statements

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

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

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

Information Provided

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

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

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

Single Audit

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

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

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

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



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

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

CENTRAL COMMUNITY UNIT SCHOOL
DISTRICT NO. 301

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JUNE 30, 2023

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CENTRAL COMMUNITY UNIT SCHOOL
DISTRICT NO. 301

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying basic financial statements of

Central Community Unit School District No. 301

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

Unmodified Opinion on Regulatory Cash Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis of Opinion

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

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

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

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

Change in Accounting Principle

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Supplementary Information

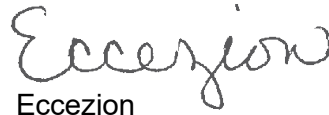
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Central Community Unit School District No. 301's basic financial statements. The supplementary information, as listed in the table of contents, and the Schedule of Expenditures of Federal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

Other Reporting Required by Government Auditing Standards

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

Restriction on Use

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

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

Eccezion
Consulting • CPAs • Technology

McHenry, Illinois
January 19, 2024



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

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

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

Central Community Unit School District No. 301

as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 19, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

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

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

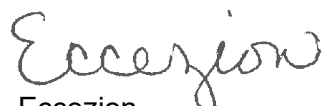
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



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McHenry, Illinois
January 19, 2024

BASIC FINANCIAL STATEMENTS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. *Principles Used to Determine Scope of Entity*

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

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

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

B. *Basis of Presentation – Fund Accounting*

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

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

Educational Fund - The Educational Fund is the general operating fund of the District. It is used to account for all transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional programs, health and attendance services, lunch programs, all costs of administration, and related insurance costs. Certain revenues that must be credited to this fund include educational and special education tax levies, tuition, and textbook rentals. This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

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

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

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

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

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

Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Groups

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

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

C. Basis of Accounting

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

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

D. *Budgets and Budgetary Accounting*

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

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

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

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

E. *Cash and Cash Equivalents*

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

F. *Investments*

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

G. *Inventories*

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

H. *Interfund Activity*

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

I. *General Fixed Assets*

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

J. *Lease Arrangements*

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

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

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

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

K. *Governmental Fund Balances*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

L. *Property Tax Calendar and Revenues*

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

M. *Total Memorandum Only*

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

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

NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

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

NOTE 4 - CHANGES IN GENERAL LONG-TERM DEBT

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

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

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

NOTE 5 - LEASE AGREEMENTS

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

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

NOTE 6 - SPECIAL TAX LEVIES AND RESERVED EQUITY

A. Social Security Tax Levy

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

B. *Driver Education Reserve*

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

C. *Developer Donations*

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

D. *Student Activity Funds*

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

NOTE 7 - DESIGNATED FUND BALANCE

A. *Property Tax Receipts*

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

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

B. *Interest*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

NOTE 8 - DEFICIT FUND BALANCE

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

NOTE 9 - PROPERTY TAXES

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

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

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

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

NOTE 10 - EXCESS OF EXPENDITURES OVER BUDGET

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

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

NOTE 11 - RETIREMENT FUND COMMITMENTS

A. Teachers' Retirement System of the State of Illinois

General Information About the Pension Plan

Plan Description

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

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

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. The earliest possible implementation date is July 1, 2020. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2022 was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenditures of \$15,345,343 in pension contributions from the State of Illinois.

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

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

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

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

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

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

B. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

NOTES TO FINANCIAL STATEMENTS (Continued)

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011 are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last ten years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

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

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

Contributions

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

C. *Social Security*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

NOTE 12 - POST EMPLOYMENT BENEFIT COMMITMENTS

Teacher Health Insurance Security Fund (THIS)

General Information About the OPEB Plan

Plan Description

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

Benefits Provided

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

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

Contributions

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

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of \$250,521 in benefit contributions from the State of Illinois.

NOTE 13 - INTERFUND TRANSFERS

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

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

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

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

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

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

NOTE 15 - RISK MANAGEMENT

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

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

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

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

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

NOTE 16 - LEGAL DEBT LIMITATION

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

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

NOTE 17 - CHANGE IN ACCOUNTING PRINCIPLE

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

SUPPLEMENTAL FINANCIAL INFORMATION

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

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

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

ED	Expenditures 15-22, L7, Col K - (G+I)	1125	Pre-K Programs	\$	-
ED	Expenditures 15-22, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		751,630
ED	Expenditures 15-22, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		1,669,395
ED	Expenditures 15-22, L102, Col K	4000	Total Payments to Other Govt Units		4,675,378
ED	Expenditures 15-22, L114, Col G	-	Capital Outlay		31,483
ED	Expenditures 15-22, L114, Col I	-	Non-Capitalized Equipment		774,623
O&M	Expenditures 15-22, L150, Col G	-	Capital Outlay		3,270,646
O&M	Expenditures 15-22, L150, Col I	-	Non-Capitalized Equipment		259,183
DS	Expenditures 15-22, L164, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		3,052,629
TR	Expenditures 15-22, L204, Col I	-	Non-Capitalized Equipment		1,660
MR/SS	Expenditures 15-22, L212, Col K	1225	Special Education Programs - Pre-K		33,140
Total Deductions for OEPP Computation (Sum of Lines 18 - 95)				\$	14,519,767
Total Operating Expenses Regular K-12 (Line 14 minus Line 96)					62,666,014
9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					4,415.05
Estimated OEPP (Line 97 divided by Line 98)				\$	14,193.73

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

Unaudited

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

School Bonds Dated: 6/1/06

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

School Bonds Dated: 2/5/13

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

Debt Certificates Dated: 7/13/16

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

School Bonds Dated: 7/13/16

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

See Accompanying Independent Auditor's Report

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

School Bonds Dated: 3/28/17

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

Total of Bonded Debt

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

See Accompanying Independent Auditor's Report

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited

Central Community Unit School District No. 301's

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

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

Basis for Opinion on Each Major Federal Program

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

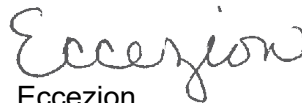
a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance,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

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

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

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

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


Eccezion
Consulting • CPAs • Technology

McHenry, Illinois
January 19, 2024

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301

31-045-3010-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301

31-045-3010-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301

31-045-3010-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

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

* Project year end 8/31

+ Project year end 9/30

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

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

The accompanying notes are an integral part of this schedule.

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

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

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

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

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

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

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

NOTE 3 - INDIRECT COST RATE

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

NOTE 4 - SUBRECIPIENTS

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

NOTE 5 - FEDERAL LOANS

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

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

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

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

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

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

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ **2023 N/A** 2. THIS FINDING IS: ☐ New ☐ Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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

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

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

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

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL No.: _____

6. Passed Through: _____

7. Federal Agency: _____

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

9. Condition¹⁵ _____

10. Questioned Costs¹⁶ _____

11. Context¹⁷ _____

12. Effect _____

13. Cause _____

14. Recommendation _____

15. Management's response¹⁸ _____

¹⁴ See footnote 11.

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

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

¹⁷ See footnote 12.

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

CENTRAL COMMUNITY UNIT SCHOOL DISTRICT NO. 301
31-045-3010-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2023

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

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
NONE		

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

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

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

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

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

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

☒ School District
☐ Joint Agreement

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

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/23-version1)

31-045-3010-26_AFR22 Central CUSD 301

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

☒	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) \$ 5,333.00

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

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments

Date:
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

ECCEZION

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

PDF in Opinion Page with signature

Signature

1/23/2024

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022				Equalized Assessed Valuation (EAV):				919,746,198					
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):		0.003497		+		0.006908		+		0.003022		= 0.013430	
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance							
17	67,554,533		65,730,200		1,824,333		45,654,986							
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	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	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	☐ a. 6.9% for elementary and high school districts,		126,924,975											
33	☒ b. 13.8% for unit districts.													
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		34,069,731									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	☐ Pending Litigation													
46	☐ Material Decrease in EAV													
47	☐ Material Increase/Decrease in Enrollment													
48	☐ Adverse Arbitration Ruling													
49	☐ Passage of Referendum													
50	☐ Taxes Filed Under Protest													
51	☐ Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	☐ Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
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ESTIMATED FINANCIAL PROFILE SUMMARY
[Financial Profile Website](#)

District Name:	Central CUSD 301
District Code:	31045301026
County Name:	KANE

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	45,654,986.00	0.676	Weight	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	67,554,533.00		Value	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			1.40
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	65,730,200.00	0.973	Adjustment	4
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	67,554,533.00		Weight	0
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			0.35
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)			0	Value	1.40
Possible Adjustment:					
3. Days Cash on Hand:		Total	Days	Score	
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	45,832,056.00	251.01	Weight	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	182,583.89		Value	0.10
					0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	4
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	10,499,362.72		Value	0.10
					0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	
Long-Term Debt Outstanding (P3, Cell H38)		34,069,730.94	73.15	Weight	3
Total Long-Term Debt Allowed (P3, Cell H32)		126,924,975.32		Value	0.10
					0.30

Total Profile Score: 3.90 *

Estimated 2024 Financial Profile Designation: RECOGNITION

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		27,101,697	8,909,060	5,313,051	7,052,289	2,798,084	4,621,156	2,769,010	535,710	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	10,952	0	0	0	131	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		27,112,649	8,909,060	5,313,051	7,052,289	2,798,215	4,621,156	2,769,010	535,710	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	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	11,476	0	308	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	168,738	6,362	0	1,138	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		168,738	17,838	0	1,446	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	60,034		2,537,677		1,153,181				
39	Unreserved Fund Balance	730	26,883,877	8,891,222	2,775,374	7,050,843	1,645,034	4,621,156	2,769,010	535,710	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		27,112,649	8,909,060	5,313,051	7,052,289	2,798,215	4,621,156	2,769,010	535,710	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	303,045								
46	Total Student Activity Current Assets For Student Activity Funds		303,045								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	303,045								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		303,045								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		27,415,694	8,909,060	5,313,051	7,052,289	2,798,215	4,621,156	2,769,010	535,710	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		168,738	17,838	0	1,446	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	363,079	0	2,537,677	0	1,153,181	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	26,883,877	8,891,222	2,775,374	7,050,843	1,645,034	4,621,156	2,769,010	535,710	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		27,415,694	8,909,060	5,313,051	7,052,289	2,798,215	4,621,156	2,769,010	535,710	0

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

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		6,004,268	
17	Building & Building Improvements	230		142,868,088	
18	Site Improvements & Infrastructure	240		5,880,059	
19	Capitalized Equipment	250		9,802,905	
20	Construction in Progress	260		1,972,122	
21	Amount Available in Debt Service Funds	340			5,313,051
22	Amount to be Provided for Payment on Long-Term Debt	350			28,756,680
23	Total Capital Assets			166,527,442	34,069,731
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			34,069,731
37	Total Long-Term Liabilities				34,069,731
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			166,527,442	
41	Total Liabilities and Fund Balance		0	166,527,442	34,069,731
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			166,527,442	34,069,731
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				34,069,731
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			166,527,442	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	166,527,442	34,069,731

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	40,213,531	6,871,363	9,008,614	2,908,816	2,034,894	706,641	177,070	883,544	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	8,570,047	1,698,470	0	2,854,391	0	0	0	0	0
7	FEDERAL SOURCES	4000	3,029,461	1,231,384	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		51,813,039	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	15,595,864	0	0	0	0	0		0	0
10	Total Receipts/Revenues		67,408,903	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	31,035,413				448,448			0	
13	Support Services	2000	16,289,596	8,721,260		5,008,553	1,325,614	315,774		892,214	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	4,675,378	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	8,789,305	0	0			0	0
17	Total Direct Disbursements/Expenditures		52,000,387	8,721,260	8,789,305	5,008,553	1,774,062	315,774		892,214	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,595,864	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		67,596,251	8,721,260	8,789,305	5,008,553	1,774,062	315,774		892,214	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(187,348)	1,079,957	219,309	754,654	260,832	390,867	177,070	(8,670)	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0							
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0							
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0							
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0							
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0							
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0							
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0							
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(187,348)	1,079,957	219,309	754,654	260,832	390,867	177,070	(8,670)	0
79	Fund Balances without Student Activity Funds - July 1, 2022		27,131,259	7,811,265	5,093,742	6,296,189	2,537,383	4,230,289	2,591,940	544,380	
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		26,943,911	8,891,222	5,313,051	7,050,843	2,798,215	4,621,156	2,769,010	535,710	0
84											
85	Student Activity Fund Balance - July 1, 2022		285,624								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	543,153								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	525,732								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		17,421								
91	Student Activity Fund Balance - June 30, 2023		303,045								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	40,756,684	6,871,363	9,008,614	2,908,816	2,034,894	706,641	177,070	883,544	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	8,570,047	1,698,470	0	2,854,391	0	0	0	0	0
97	FEDERAL SOURCES	4000	3,029,461	1,231,384	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		52,356,192	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	15,595,864	0	0	0	0	0		0	0
100	Total Receipts/Revenues		67,952,056	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	31,561,145				448,448			0	
103	Support Services	2000	16,289,596	8,721,260		5,008,553	1,325,614	315,774		892,214	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	4,675,378	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	8,789,305	0	0			0	0
107	Total Direct Disbursements/Expenditures		52,526,119	8,721,260	8,789,305	5,008,553	1,774,062	315,774		892,214	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,595,864	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		68,121,983	8,721,260	8,789,305	5,008,553	1,774,062	315,774		892,214	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(169,927)	1,079,957	219,309	754,654	260,832	390,867	177,070	(8,670)	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		27,246,956	8,891,222	5,313,051	7,050,843	2,798,215	4,621,156	2,769,010	535,710	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		30,133,856	6,017,495	8,396,713	2,702,823	933,327	0	85,973	857,196	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	6,283,337	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					933,327				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		36,417,193	6,017,495	8,396,713	2,702,823	1,866,654	0	85,973	857,196	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	368,014	0	0	88,193	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	368,014	0	0	88,193	0	0	0	0
19	TUITION	1300									
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	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				592					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					592					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	712,278	315,040	96,101	185,936	80,047	119,154	91,097	26,348	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		712,278	315,040	96,101	185,936	80,047	119,154	91,097	26,348	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,125,969								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		1,125,969								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	54,500	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	447,425	33,150							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	543,153								
83	Total District/School Activity Income (without Student Activity Funds)		501,925	33,150							
84	Total District/School Activity Income (with Student Activity Funds)		1,045,078								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	910,094								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	369,580								
95	Total Textbook Income		1,279,674								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	48,434							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	14,420	0	515,800	0	0	587,487	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	2,096	1,215	0	16,853	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	66,078								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983		0							
106	Payment from Other Districts	1991	67,668	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	26,230	88,015	0	2,612	0	0	0	0	0
110	Total Other Revenue from Local Sources		176,492	137,664	515,800	19,465	0	587,487	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	40,213,531	6,871,363	9,008,614	2,908,816	2,034,894	706,641	177,070	883,544	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	40,756,684								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	7,768,857	1,648,470	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		7,768,857	1,648,470	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	635,550			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110		0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		635,550	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	88,992	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	30,197	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		119,189	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	940								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	45,511	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		1,584,247	0				
155	Transportation - Special Education	3510	0	0		1,270,144	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		2,854,391	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		50,000				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		801,190	50,000	0	2,854,391	0	0	0	0	0
172	Total Receipts from State Sources	3000	8,570,047	1,698,470	0	2,854,391	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	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	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050		0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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

	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
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	607,283				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		607,283				0				
201	TITLE I										
202	Title I - Low Income	4300	209,057	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		209,057	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	11,911	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		11,911	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	2,062	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	822,264	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	408,780	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		1,233,106	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	22,397	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		22,397	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	1,988			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	36,100			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	33,259	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	81,284	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	290,931	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	502,145	1,231,384		0	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,029,461	1,231,384	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	3,029,461	1,231,384	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		51,813,039	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		52,356,192	9,801,217	9,008,614	5,763,207	2,034,894	706,641	177,070	883,544	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	16,304,498	4,734,612	208,762	1,365,362	0	0	182,463	0	22,795,697	23,133,202
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	2,339,119	609,930	115,919	70,623	0	0	0	0	3,135,591	3,447,725
9	Special Education Programs Pre-K	1225	589,694	149,808	53	12,075	5,195	0	0	0	756,825	926,471
10	Remedial and Supplemental Programs K-12	1250	611,565	150,626	0	0	0	0	0	0	762,191	802,904
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	1,031	13,305	0	0	0	0	14,336	62,999
14	Interscholastic Programs	1500	711,824	83,806	187,131	128,417	7,066	50,735	18,996	0	1,187,975	1,258,352
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	86,197	15,622	238	7,816	0	0	0	0	109,873	126,730
18	Bilingual Programs	1800	460,797	126,286	12,974	3,198	0	275	0	0	603,530	718,985
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						1,669,395			1,669,395	1,500,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						525,732			525,732	289,500
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	21,103,694	5,870,690	526,108	1,600,796	12,261	1,720,405	201,459	0	31,035,413	31,977,368
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	21,103,694	5,870,690	526,108	1,600,796	12,261	2,246,137	201,459	0	31,561,145	32,266,868
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	786,879	245,469	1,050	0	0	200	0	0	1,033,598	1,177,108
39	Guidance Services	2120	296,727	112,548	0	1,039	0	0	0	0	410,314	420,945
40	Health Services	2130	378,313	91,814	59,585	271	0	0	0	0	529,983	533,215
41	Psychological Services	2140	517,946	147,391	1,750	164	0	1,170	0	0	668,421	729,337
42	Speech Pathology & Audiology Services	2150	676,687	187,330	47,553	1,747	0	0	0	0	913,317	921,006
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	2,656,552	784,552	109,938	3,221	0	1,370	0	0	3,555,633	3,781,611
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,438,244	438,750	389,379	13,175	0	62,112	0	0	2,341,660	2,340,299
47	Educational Media Services	2220	547,402	140,297	14,299	43,785	0	0	2,955	0	748,738	772,953
48	Assessment & Testing	2230	0	0	8,897	7,699	0	0	0	0	16,596	28,299
49	Total Support Services - Instructional Staff	2200	1,985,646	579,047	412,575	64,659	0	62,112	2,955	0	3,106,994	3,141,551
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	117,004	25,147	0	42,398	0	0	184,549	145,924
52	Executive Administration Services	2320	602,836	164,829	930	3,007	0	8,190	0	0	779,792	690,434
53	Special Area Administration Services	2330	338,550	91,180	1,279	2,744	0	0	0	0	433,753	480,252
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	941,386	256,009	119,213	30,898	0	50,588	0	0	1,398,094	1,316,610
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	2,254,022	685,710	251,576	109,971	0	6,167	58,011	0	3,365,457	3,510,396
58	Other Support Services - School Admin (Describe & Itemize)	2490	98,985	16,140	0	0	0	0	0	0	115,125	109,725
59	Total Support Services - School Administration	2400	2,353,007	701,850	251,576	109,971	0	6,167	58,011	0	3,480,582	3,620,121
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	71,511	12,509	495	28	0	495	0	0	85,038	85,089
62	Fiscal Services	2520	499,687	155,591	248,959	16,188	0	7,304	0	0	927,729	1,093,698
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	21,045	0	0	0	0	0	21,045	22,000
65	Food Services	2560	558,394	33,245	54,107	886,267	12,283	9,523	18,091	0	1,571,910	1,780,634
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	1,129,592	201,345	324,606	902,483	12,283	17,322	18,091	0	2,605,722	2,981,421
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	87,500	35,789	75	229	0	150	1,190	0	124,933	125,065
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	615,296	140,655	594,883	164,945	6,939	2,003	492,917	0	2,017,638	1,718,840
74	Total Support Services - Central	2600	702,796	176,444	594,958	165,174	6,939	2,153	494,107	0	2,142,571	1,843,905
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	1,000
76	Total Support Services	2000	9,768,979	2,699,247	1,812,866	1,276,406	19,222	139,712	573,164	0	16,289,596	16,686,219
77	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	58,210
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			919,119			0			919,119	896,997
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			919,119			0			919,119	896,997
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						3,675,435			3,675,435	2,678,843
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						60,600			60,600	32,000
92	Payments for Other Programs - Tuition	4280						0			0	1,000
93	Other Payments to In-State Govt Units	4290						20,224			20,224	30,000
94	Total Payments to Other Govt Units -Tuition (In State)	4200						3,756,259			3,756,259	2,741,843
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	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			919,119			3,756,259			4,675,378	3,638,840
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		30,872,673	8,569,937	3,258,093	2,877,202	31,483	5,616,376	774,623	0	52,000,387	52,360,637
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		30,872,673	8,569,937	3,258,093	2,877,202	31,483	6,142,108	774,623	0	52,526,119	52,650,137
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(187,348)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(169,927)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	2,033,492	498,910	1,304,629	1,350,516	3,270,646	3,884	259,183	0	8,721,260	7,977,637
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	2,033,492	498,910	1,304,629	1,350,516	3,270,646	3,884	259,183	0	8,721,260	7,977,637
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	2,033,492	498,910	1,304,629	1,350,516	3,270,646	3,884	259,183	0	8,721,260	7,977,637
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			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	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		2,033,492	498,910	1,304,629	1,350,516	3,270,646	3,884	259,183	0	8,721,260	7,977,637
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,079,957	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	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						5,733,346			5,733,346	5,733,347
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						3,052,629			3,052,629	3,052,629
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			3,330			0			3,330	0
176	Total Debt Services	5000			3,330			8,785,975			8,789,305	8,785,976
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				3,330			8,785,975			8,789,305	8,785,976
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										219,309	
180												
181	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	2,328,284	125,538	2,072,482	470,763	0	9,826	1,660	0	5,008,553	5,105,290
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	2,328,284	125,538	2,072,482	470,763	0	9,826	1,660	0	5,008,553	5,105,290
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										200,000
214	Total Disbursements/ Expenditures		2,328,284	125,538	2,072,482	470,763	0	9,826	1,660	0	5,008,553	5,305,290
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										754,654	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		241,459							241,459	172,805
220	Pre-K Programs	1125		0							0	78,490
221	Special Education Programs (Functions 1200-1220)	1200		135,474							135,474	168,455
222	Special Education Programs - Pre-K	1225		33,140							33,140	40,005
223	Remedial and Supplemental Programs - K-12	1250		8,654							8,654	9,220
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		22,039							22,039	23,330
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		1,195							1,195	1,150
231	Bilingual Programs	1800		6,487							6,487	7,905
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		448,448							448,448	501,360
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		11,438							11,438	13,230
237	Guidance Services	2120		11,103							11,103	11,770
238	Health Services	2130		35,978							35,978	43,525
239	Psychological Services	2140		7,191							7,191	7,485
240	Speech Pathology & Audiology Services	2150		9,328							9,328	9,895
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		75,038							75,038	85,905
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		42,439							42,439	46,900
245	Educational Media Services	2220		9,711							9,711	11,470
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		52,150							52,150	58,370
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		38,810							38,810	44,935
251	Special Area Administration Services	2330		24,456							24,456	26,965
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		63,266							63,266	71,900
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		111,491							111,491	111,650
257	Other Support Services - School Administration (Describe & Itemize)	2490		17,026							17,026	16,545
258	Total Support Services - School Administration	2400		128,517							128,517	128,195
259	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510		12,035							12,035	15,440
261	Fiscal Services	2520		79,141							79,141	79,760
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		335,885							335,885	366,515
264	Pupil Transportation Services	2550		376,603							376,603	440,000
265	Food Services	2560		93,470							93,470	111,541
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		897,134							897,134	1,013,256
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		1,264							1,264	1,270
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		108,245							108,245	116,520
274	Total Support Services - Central	2600		109,509							109,509	117,790
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		1,325,614							1,325,614	1,475,416
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
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	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			1,774,062				0			1,774,062	1,976,776
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										260,832	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	315,774	0	0	0	315,774	900,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	315,774	0	0	0	315,774	900,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			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	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	315,774	0	0	0	315,774	900,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										390,867	
311												
312	70 - WORKING CASH (WC)											
313												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	237,970	0	0	0	0	0	237,970	0
364	Risk Management and Claims Services Payments	2365	0	0	654,244	0	0	0	0	0	654,244	0
365	Total Support Services - General Administration	2300	0	0	892,214	0	0	0	0	0	892,214	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	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	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	892,214	0	0	0	0	0	892,214	0
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	892,214	0	0	0	0	0	892,214	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,670)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	30,133,856	15,862,295	14,271,561	32,167,176	16,304,881
5	Operations & Maintenance	5,892,458	3,133,294	2,759,164	6,354,011	3,220,718
6	Debt Services **	8,396,713	4,355,663	4,041,050	8,832,856	4,477,193
7	Transportation	2,702,823	1,370,815	1,332,008	2,779,878	1,409,063
8	Municipal Retirement	933,327	452,856	480,471	918,348	465,492
9	Capital Improvements	0		0		0
10	Working Cash	85,973	45,531	40,442	92,333	46,802
11	Tort Immunity	857,196	452,856	404,340	918,348	465,492
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	6,283,337	3,329,121	2,954,216	6,751,130	3,422,009
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	933,327	452,856	480,471	918,248	465,392
17	Summer School	0		0		0
18	Other (Describe & Itemize)	125,037	53,829	71,208	109,168	55,339
19	Totals	56,344,047	29,509,117	26,834,930	59,841,498	30,332,381
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding July 1, 2022	Beginning July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31	Midwest Transit Equipment	07/15/22	205,652	7		205,652		108,496	97,156	97,156
32	Midwest Transit Equipment	09/30/22	128,050	7		128,050		66,284	61,766	61,766
33	Midwest Transit Equipment	12/02/22	345,293	7		345,293		180,409	164,884	164,884
34	Midwest Transit Equipment	12/20/22	47,453	7		47,453		24,869	22,584	22,584
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			726,448		0	726,448	0	380,058	346,390	346,390
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46	GO BOND SERIES 2006	06/01/06	33,278,482	6	3,130,189			1,577,629	1,552,560	0
47	GO DEBT CERTIFICATES SERIES 2013	07/13/16	9,815,781	3	9,815,781				9,815,781	9,423,274
48	GO LIMITED SCHOOL BONDS SERIES 2016	07/13/16	5,825,000	7	4,060,000			400,000	3,660,000	2,300,488
49	GO SCHOOL BONDS SERIES 2016A	07/13/16	2,515,000	6	1,575,000			210,000	1,365,000	1,171,391
50	GO BONDS SERIES 2017	03/28/17	21,340,000	6	18,195,000			865,000	17,330,000	15,515,137
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			73,500,711		36,775,970	726,448	0	3,432,687	34,069,731	28,756,680
65										
66	• Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other	GASB 87 lease		10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2022						544,380				59,513
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	857,196	6,283,337			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	26,348				
7	Drivers' Education Fees					10-1970					66,078
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					45,511
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						883,544	6,283,337	0	0	111,589
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		6,283,337			111,068
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	892,214				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						892,214	6,283,337	0	0	111,068
24	Ending Cash Basis Fund Balance as of June 30, 2023						535,710	0	0	0	60,034
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	535,710	0	0	0	60,034
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes ☐ No ☐ Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:		892,214			
32						Total Reserve Remaining:		535,710			
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					0					
37	Unemployment Insurance Act					0					
38	Insurance (Regular or Self-Insurance)					745,330					
39	Risk Management and Claims Service					0					
40	Judgments/Settlements					0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0					
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0					
43	Legal Services					146,884					
44	Principal and Interest on Tort Bonds					0					
45	Other -Explain on Itemization 44 tab					0					
46	Total					0					
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK					
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	156,134									156,134
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	206,837									206,837
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		428,621	55,504		0	0	0			0	484,125
40	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
41	Total Other Federal Revenue (Section A plus Section B)	4998	502,145	1,231,384		0	0	0			0	1,733,529
42	Total Other Federal Revenue from Revenue Tab	4998	502,145	1,231,384		0	0	0			0	1,733,529
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
45												
46	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.											
48	Expenditure Section A:											
49	ESSER I EXPENDITURES (CARES)											
50												
51												
52	FUNCTION											
53	1. List the total expenditures for the Functions 1000 and 2000 below											
54	INSTRUCTION Total Expenditures	1000										0
55	SUPPORT SERVICES Total Expenditures	2000										0
56												
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61												
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
66	Expenditure Section B:											
67												

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

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		DISBURSEMENTS									
194			(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	
195												
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		DISBURSEMENTS									
212			(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	
213												
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											

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

	A	B	C	D	E	F	G	H	I	J	K	L
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229												
230	Other CARES Act Expenditures (not accounted for above)											
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
246	Expenditure Section L:											
247												
248	Other CRRSA Expenditures (not accounted for above)											
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												

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

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

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

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

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

Current Year Payment on Contracts For Indirect Cost Rate Computation

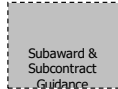
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



Indirect Cost Rate Plan

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

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

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

[illegible]

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	52,000,387		
9	O&M	Expenditures 16-24, L155	Total Expenditures			8,721,260		
10	DS	Expenditures 16-24, L178	Total Expenditures			8,789,305		
11	TR	Expenditures 16-24, L214	Total Expenditures			5,008,553		
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			1,774,062		
13	TORT	Expenditures 16-24, L422	Total Expenditures			892,214		
14					Total Expenditures	\$	77,185,781	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0		
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0		
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0		
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0		
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0		
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0		
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0		
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0		
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0		
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0		
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0		
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0		
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0		
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0		
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0		
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0		
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			0		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			751,630		
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0		
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0		
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0		
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			1,669,395		
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0		
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0		
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0		
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0		
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0		
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0		
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0		
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			4,675,378		
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			31,483		
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			774,623		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0		
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0		
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			3,270,646		
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			259,183		
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0		
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			3,052,629		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0		
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0		
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0		
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0		
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			1,660		
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0		
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			33,140		
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0		
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0		
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0		
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0		
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0		
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0		
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0		
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0		
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0		
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0		
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0		
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0		
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0		
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0		
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0		
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0		
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0		
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition			0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount			
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	14,519,767		
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		62,666,014		
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		4,415.05		
99				Estimated OEPP (Line 97 divided by Line 98)	\$	14,193.73		
100								

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	This schedule is completed for school districts only.						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		592		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		1,125,969		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		535,075		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		910,094		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		369,580		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		48,434		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		67,668		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		635,550		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		119,189		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		940		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education		45,511		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		2,854,391		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		50,000		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		607,283		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		209,057		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		11,911		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		822,264		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		408,780		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins		22,397		#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		1,988		#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		36,100		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		33,259		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		81,284		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		290,931		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		1,733,529		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(1,405,538)		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		1,214,445		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **		128,589		
196	Total Deductions for PCTC Computation Line 104 through Line 193				\$	10,959,272	
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					51,706,742	
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					4,029,861	
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					55,736,603	
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023					4,415.05	
201	Total Estimated PCTC (Line 198 divided by Line 199) * \$					12,624.23	#
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				607,284			
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			31,270,141		31,270,141	
20	Support Services:							
21	Pupil	2100			3,630,671		3,630,671	
22	Instructional Staff	2200			3,156,189		3,156,189	
23	General Admin.	2300			2,353,574		2,353,574	
24	School Admin	2400			3,551,088		3,551,088	
25	Business:							
26	Direction of Business Spt. Srv.	2510	97,073	0	97,073	0		
27	Fiscal Services	2520	1,006,870	0	1,006,870	0		
28	Oper. & Maint. Plant Services	2540		5,527,316	5,527,316	0		
29	Pupil Transportation	2550		5,404,541		5,404,541		
30	Food Services	2560		1,027,722		1,027,722		
31	Internal Services	2570	0	0	0	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0		
35	Information Services	2630		125,007		125,007		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	1,626,027	0	1,626,027	0		
38	Other:							
39	Community Services	3000		0		0		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,674,953)		(1,674,953)	
41	Total			2,729,970	54,371,296	8,257,286	48,843,980	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	2,729,970	Total Indirect Costs:	8,257,286	
44				Total Direct Costs:	54,371,296	Total Direct Costs:	48,843,980	
45				= 5.02%		= 16.91%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Central CUSD 301					
7	31045301026					
8	☐ Check box if this schedule is not applicable.....		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs		X	X		NORTHERN KANE VOCATIONAL - REGIONAL PATHWAYS
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		NORTHERN ILLINOIS INDEPENDENT PURCHASING COOPERATIVE
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X		NORTHERN ILLINOIS HEALTH INSURANCE PROGRAM, PRAIRIE STATE INSURANCE COOPERATIVE
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment		X	X		KANE COUNTY HUMAN RESOURCE CONSORTIUM
24	Professional Development		X	X		KANE COUNTY REGIONAL OFFICE OF EDUCATION
25	Shared Personnel		X	X		KANE COUNTY SHERIFF'S OFFICE
26	Special Education Cooperatives		X	X		SEE 1 BELOW
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives		X	X		NORTHERN KANE COUNTY REGIONAL VOCATIONAL SYSTEM - CTE/PERKINS
32	All Other Joint/Cooperative Agreements		X	X		ELGIN COMMUNITY COLLEGE
33	Other			X		ATHLETICO/AURORA UNIVERSITY
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Central CUSD 301
RCDT Number: 31045301026

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

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

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

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

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

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

Reference Pages.

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

Embed signed Audit Questionnaire below:



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	51,813,039	9,801,217	5,763,207	177,070	67,554,533
9	Direct Expenditures	52,000,387	8,721,260	5,008,553		65,730,200
10	Difference	(187,348)	1,079,957	754,654	177,070	1,824,333
11	Fund Balance - June 30, 2023	26,943,911	8,891,222	7,050,843	2,769,010	45,654,986
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 31045301026
School District/Joint Agreement Name: Central CUSD 301
Auditor Name: CHERYDEN JUERGENSEN
License #: 065-026816 License Expiration Date (below): 12/31/2024
31-045-3010-26_AFR22 Central CUSD 301

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
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.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	ERROR!
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	ERROR!
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

MEMORANDUM

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

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

Audit Highlights:

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

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



January 25, 2024

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

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

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks:

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

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

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

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

Financial Statement Disclosures

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

The financial statement disclosures are neutral, consistent and clear.

Significant Unusual Transactions

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

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

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

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

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

Representations Requested from Management

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

Management Consultations with Other Accountants

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

Other Significant Matters, Findings or Issues

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

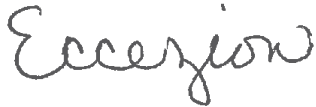
Other Matters

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

Restriction on Use

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

Very truly yours,

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

Eccezion
Consulting • CPAs • Technology

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

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

I have reviewed and agree with the above adjustments:

Signature

Date

Northern Kane County Regional Career and Technical Education System

275 South Street
Burlington, IL 60109

Eccezion
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

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

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

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

Financial Statements

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

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

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

Information Provided

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

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

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

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

Signed: Daniel H. H. H.

Title: Business Manager

Date: 1-25-2024



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

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

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

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying basic financial statements of

Northern Kane County Regional Career and Technical Education System

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

Unmodified Opinion on Regulatory Cash Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis of Opinion

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

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

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

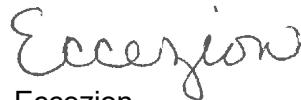
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

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

Restriction on Use

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



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McHenry, Illinois
January 25, 2024



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

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

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

Northern Kane County Regional Career and Technical Education System

as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Northern Kane County Regional Career and Technical Education System's basic financial statements, and have issued our report thereon dated January 25, 2024. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northern Kane County Regional Career and Technical Education System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control. Accordingly, we do not express an opinion on the effectiveness of Northern Kane County Regional Career and Technical Education System's internal control.

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

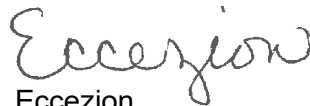
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Northern Kane County Regional Career and Technical Education System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



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McHenry, Illinois
January 25, 2024

BASIC FINANCIAL STATEMENTS

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
ALL FUNDS AND ACCOUNT GROUPS
AT JUNE 30, 2023

	<u>EDUCATIONAL</u>
<u>ASSETS</u>	
Cash and Cash Equivalents	\$ 428,178
Total Assets	<u>\$ 428,178</u>
<u>LIABILITIES AND FUND BALANCE</u>	
LIABILITIES	
Current Liabilities	
Intergovernmental Accounts Payable	\$ 11,083
Total Current Liabilities	<u>\$ 11,083</u>
Total Liabilities	<u>\$ 11,083</u>
FUND BALANCE	
Reserved	\$ 417,095
Total Fund Balance	<u>\$ 417,095</u>
Total Liabilities and Fund Balance	<u>\$ 428,178</u>

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

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM
STATEMENT OF REVENUE RECEIVED, EXPENDITURES DISBURSED,
OTHER FINANCING SOURCES (USES), AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

	<u>EDUCATIONAL</u>
REVENUE RECEIVED	
Local Sources	\$ 9,750
State Sources	1,261,890
Federal Sources	956,319
	<u>\$ 2,227,959</u>
EXPENDITURES DISBURSED	
Instruction	\$ 75,061
Support Services	339,863
Payments to Other Districts and Governmental Units	1,915,694
	<u>\$ 2,330,618</u>
EXCESS OR (DEFICIENCY) OF REVENUE RECEIVED OVER EXPENDITURES DISBURSED	\$ (102,659)
FUND BALANCE - JULY 1, 2022	<u>519,754</u>
FUND BALANCE - JUNE 30, 2023	<u><u>\$ 417,095</u></u>

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

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM
STATEMENT OF REVENUE RECEIVED
ALL FUNDS EXCEPT AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>EDUCATIONAL</u>
REVENUE RECEIVED	
Local Sources	
Other Local Revenues	\$ 9,750
Total Local Sources	<u>\$ 9,750</u>
State Sources	
Restricted Grants-In-Aid	
Career and Technical Education (CTE)	
Secondary Program Improvement	\$ 1,261,890
Total State Sources	<u>\$ 1,261,890</u>
Federal Sources	
Restricted Grants-In-Aid Received Directly from the	
Federal Government through the State	
CTE	
Perkins - Title III E Tech Prep	\$ 956,319
Total Federal Sources	<u>\$ 956,319</u>
Total Direct Revenue	<u><u>\$ 2,227,959</u></u>

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

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENDITURES DISBURSED		
Instruction		
Regular Programs		
Purchased Services	\$ -	\$ 50,625
Supplies and Materials	-	24,436
Total Instruction - Regular Programs	<u>\$ -</u>	<u>\$ 75,061</u>
 Total Instruction	 <u>\$ -</u>	 <u>\$ 75,061</u>
 Support Services		
Pupils		
Guidance Services		
Salaries	\$ 111,554	\$ 107,284
Employee Benefits	34,710	27,732
Purchased Services	3,500	12,876
Supplies and Materials	918	162
Total Support Services - Pupils	<u>\$ 150,682</u>	<u>\$ 148,054</u>
 Instructional Staff		
Improvement of Instruction Services		
Salaries	\$ 47,300	\$ 60,408
Employee Benefits	9,805	10,140
Purchased Services	56,500	57,049
Supplies and Materials	-	12,841
Total Instructional Staff - Improvement of Instruction Services	<u>\$ 113,605</u>	<u>\$ 140,438</u>
 Total Support Services - Instructional Staff	 <u>\$ 113,605</u>	 <u>\$ 140,438</u>
 General Administration		
Special Area Administration Services		
Salaries	\$ 55,858	\$ 23,049
Employee Benefits	21,892	5,864
Purchased Services	7,946	7,942
Supplies and Materials	1,000	-
Total Support Services - General Administration	<u>\$ 86,696</u>	<u>\$ 36,855</u>
 Central		
Planning, Research, Development and Evaluation Services		
Salaries	\$ 10,969	\$ 11,883
Employee Benefits	2,430	2,633
Total Support Services - Central	<u>\$ 13,399</u>	<u>\$ 14,516</u>
 Total Support Services	 <u>\$ 364,382</u>	 <u>\$ 339,863</u>

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

NORTHERN KANE COUNTY REGIONAL CAREER AND TECHNICAL EDUCATION SYSTEM
STATEMENT OF EXPENDITURES DISBURSED - BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>BUDGET</u>	<u>ACTUAL</u>
EXPENDITURES DISBURSED (Continued)		
Payments to Other Districts and Governmental Units		
Payments to Other Districts and Governmental Units (In-State)		
Payments for Regular Programs		
Purchased Services	\$ -	\$ 4,503
	<u>\$ -</u>	<u>\$ 4,503</u>
Payments for CTE Programs		
Purchased Services	\$ 34,336	\$ -
Other Objects	1,455,475	1,911,191
	<u>\$ 1,489,811</u>	<u>\$ 1,911,191</u>
Total Payments to Other Districts and Governmental Units (In-State)	<u>\$ 1,489,811</u>	<u>\$ 1,915,694</u>
Total Payments to Other Districts and Governmental Units	<u>\$ 1,489,811</u>	<u>\$ 1,915,694</u>
Total Direct Expenditures	<u><u>\$ 1,854,193</u></u>	<u><u>\$ 2,330,618</u></u>

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

NORTHERN KANE COUNTY REGIONAL CAREER AND
TECHNICAL EDUCATION SYSTEM
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - DESCRIPTION OF JOINT AGREEMENT

The Northern Kane County Regional Career and Technical Education System (the System) was organized July 1, 1988 by a joint resolution of School District U-46, Community Unit School District No. 300 and St. Charles School District No. 303 for the primary purpose of providing a framework for offering coordinated, quality vocational education programs. In August 2003, Central Community Unit School District 301 was added to the System by a joint resolution. The Chief Executive Council (CEC) is composed of superintendents and/or designated representatives of the member school districts.

Central Community Unit School District No. 301 is the administrative district for the System. Central Community Unit School District No. 301 does not receive compensation for its services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The System's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

A. *Basis of Presentation – Fund Accounting*

The System maintains its accounts and prepares its annual budget on the cash basis of accounting, which varies from accounting principles generally accepted in the United States of America in that revenues and expenditures are recognized when received and disbursed, respectively, rather than when earned or incurred.

This report includes the fund of the System. There are no component units included in the System's report as defined by the Governmental Accounting Standards Board, as the System does not oversee any other entities. The specific criteria applied to determine the existence of component units are the System's ability to significantly influence operations or the accountability for fiscal matters of another entity. Based on the same criteria, the System is not a component unit of another entity.

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

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

Educational Fund - The Educational Fund is used to account for the System's general government activities. The acquisition, use and balances of the System's expendable financial resources and the related liabilities are accounted for through the Educational Fund.

B. *Measurement Focus*

The financial statements of all funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources."

NOTES TO FINANCIAL STATEMENTS (Continued)

Fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

C. *Basis of Accounting*

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

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

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

D. *Budgets and Budgetary Accounting*

The System adopts an annual budget prepared on the same basis of accounting as the annual financial statements. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The original budget was passed on September 19, 2022.

The System follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

1. The budget is prepared and submitted to the Board for the fiscal year commencing July 1. The operating budget includes all projected expenditures and the means of financing them.
2. A tentative budget approved by the Board is then available for public inspection 30 days prior to public hearings.
3. Prior to September 30, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device. There were no amendments to the original budget adopted. The legal level of budgeting control is at the fund level.
5. The Board may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The Board may amend the budget (in other ways) by the same procedures required of its original adoption.

E. *Cash and Cash Equivalents*

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

NOTES TO FINANCIAL STATEMENTS (Continued)

F. *Investments*

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

G. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the System's inventories is not deemed to be material.

NOTE 3 - DEPOSITS AND INVESTMENTS

The System is allowed to invest in securities as authorized by the School Code of Illinois, Chapter 85, Section 902 and 906; and Chapter 122, Section 8-7.

At June 30, 2023, the System had deposits with federally insured financial institutions of \$489,380 with the book balances totaling \$428,178.

Custodial Credit Risk: The System does not have a deposit policy for custodial credit risk. As of June 30, 2023, the System was not exposed to custodial credit risk.

NOTE 4 - EXCESS OF EXPENDITURES OVER BUDGET

The Educational Fund had excess expenditures over budget of \$476,425 due to higher than budgeted CTEI payments to districts.

NOTE 5 - GRANT CONTINGENCIES

For the year ended June 30, 2023, funding received from two grants represented 99% of total revenues. The Career and Technical Education Improvement (CTEI) grant is a State of Illinois grant and represented 56.6% of total revenue. The Perkins Grant is a Federal grant and represented 42.9% of total revenue. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Cooperative's programs and activities.

These programs are subject to review by the grantors or their representatives. The reviews of certain of these programs for the year ended June 30, 2023, have not been completed. Accordingly, the Cooperative's compliance with applicable requirements will be established at some future date. The amount, if any, of expenditures that may be disallowed by the governmental agencies cannot be determined at this time.

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

☐ School District
☒ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2023

<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: 31045301046		☒ CASH ☐ ACCRUAL		Name of Auditing Firm: ECCEZION	
County Name: Kane				Name of Audit Manager: CHERYDEN JUERGENSEN	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Northern Kane Co Reg Voc System		School District Lookup Tool School District Directory		Address: 5400 WEST ELM STREET, SUITE 203	
Address: 275 South Street		<u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions		City: MCHENRY State: IL Zip Code: 60050	
City: Burlington				Phone Number: 815-344-1300 Fax Number: 815-344-1320	
Email Address: daina.pflug@central301.net				IL License Number (9 digit): 065-026816 Expiration Date: 12/31/2024	
Zip Code: 60109				Email Address: CPAS@ECCEZION.COM	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: ☐ Qualified ☐ Unqualified ☒ Adverse ☐ Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-5630 or GATA@isbe.net		ISBE Use Only	
☐ Reviewed by District Superintendent/Administrator		☐ Reviewed by Township Treasurer (Cook County only) Name of Township: _____			
District Superintendent/Administrator Name (Type or Print): Daina Pflug		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: daina.pflug@central301.net		Email Address:		Email Address:	
Telephone: 847-464-4044	Fax Number: 847-464-6049	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date: Daina Pflug, 2/1/2024		Signature & Date:		Signature & Date:	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (05/23-version1)

31-045-3010-46_AFR22 Northern Kane Co Reg Voc System

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

\$ -

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments

Date:
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

ECCEZION

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

PDF in Opinion Page with signature

Signature

1/30/2024

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N				
1	FINANCIAL PROFILE INFORMATION																	
2																		
3	<i>Required to be completed for school districts only.</i>																	
4																		
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																	
6																		
7	Tax Year 2022				Equalized Assessed Valuation (EAV):													
8																		
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash									
10	Rate(s):		0.000000		+ 0.000000		+ 0.000000		= 0.000000		0.000000							
11																		
12																		
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																	
14	B. Results of Operations *																	
15																		
16	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance											
17	2,227,959		2,330,618		(102,659)		417,095											
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																	
19																		
20																		
21	C. Short-Term Debt **																	
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates									
23	0		0		0		0		0									
24	Other		Total															
25	0		0															
26	** The numbers shown are the sum of entries on page 26.																	
27																		
28																		
29	D. Long-Term Debt																	
30	Check the applicable box for long-term debt allowance by type of district.																	
31																		
32	☐ a. 6.9% for elementary and high school districts, Enter x in a.or b.																	
33	☐ b. 13.8% for unit districts.																	
34																		
35	Long-Term Debt Outstanding:																	
36																		
37	c. Long-Term Debt (Principal only)																	
38	Outstanding:.....																	
39	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Acct</td> <td style="width: 50%;"></td> </tr> <tr> <td>511</td> <td>0</td> </tr> </table>														Acct		511	0
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41	E. Material Impact on Financial Position																	
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																	
43	Attach sheets as needed explaining each item checked.																	
44																		
45	☐ Pending Litigation																	
46	☐ Material Decrease in EAV																	
47	☐ Material Increase/Decrease in Enrollment																	
48	☐ Adverse Arbitration Ruling																	
49	☐ Passage of Referendum																	
50	☐ Taxes Filed Under Protest																	
51	☐ Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																	
52	☐ Other Ongoing Concerns (Describe & Itemize)																	
53																		
54	Comments:																	
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ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)**District Name:** Northern Kane Co Reg Voc System**District Code:** 31045301046**County Name:** Kane**1. Fund Balance to Revenue Ratio:**

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

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

Total

417,095.00

Ratio

0.187

Score

3

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

Funds 10, 20, 40, & 70,

2,227,959.00

Weight

0.35

Value

1.05

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

Minus Funds 10 & 20

0.00

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

2. Expenditures to Revenue Ratio:

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

Funds 10, 20 & 40

Total

2,330,618.00

Ratio

1.046

Score

3

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

Funds 10, 20, 40 & 70,

2,227,959.00

Adjustment

0

Weight

0.35

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

Minus Funds 10 & 20

0.00

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

Value

1.05

Possible Adjustment:

3. Days Cash on Hand:

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

Funds 10, 20 40 & 70

Total

428,178.00

Days

66.13

Score

2

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

Funds 10, 20, 40 divided by 360

6,473.94

Weight

0.10

Value

0.20

4. Percent of Short-Term Borrowing Maximum Remaining:

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

Funds 10, 20 & 40

Total

0.00

Percent

#DIV/0!

Score

#DIV/0!

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

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

0.00

Weight

0.10

Value

#DIV/0!

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)

Total

0.00

Percent

#VALUE!

Score

#VALUE!

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

Enter x in a.or b.

Weight

0.10

Value

#VALUE!

Total Profile Score:

#DIV/0! *

Estimated 2024 Financial Profile Designation:

#DIV/0!

*

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		428,178	0	0	0	0	0	0	0	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		428,178	0	0	0	0	0	0	0	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	11,083	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		11,083	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	417,095	0	0	0	0	0	0	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		428,178	0	0	0	0	0	0	0	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	0								
46	Total Student Activity Current Assets For Student Activity Funds		0								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	0								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		0								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		428,178	0	0	0	0	0	0	0	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		11,083	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	0	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	417,095	0	0	0	0	0	0	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		428,178	0	0	0	0	0	0	0	0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	9,750	0	0	0	0	0	0	0	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,261,890	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	4000	956,319	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		2,227,959	0	0	0	0	0	0	0	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0
10	Total Receipts/Revenues		2,227,959	0	0	0	0	0	0	0	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	75,061				0			0	
13	Support Services	2000	339,863	0		0	0	0		0	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	1,915,694	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	0	0	0			0	0
17	Total Direct Disbursements/Expenditures		2,330,618	0	0	0	0	0		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		2,330,618	0	0	0	0	0		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(102,659)	0	0	0	0	0	0	0	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	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 ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0							
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0							
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0							
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0							
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0							
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0							
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0							
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0							
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(102,659)	0	0	0	0	0	0	0	0
79	Fund Balances without Student Activity Funds - July 1, 2022		519,754								
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023		417,095	0	0	0	0	0	0	0	0
84											
85	Student Activity Fund Balance - July 1, 2022		0								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	0								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	0								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		0								
91	Student Activity Fund Balance - June 30, 2023		0								

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	9,750	0	0	0	0	0	0	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,261,890	0	0	0	0	0	0	0	0
97	FEDERAL SOURCES	4000	956,319	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		2,227,959	0	0	0	0	0	0	0	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0
100	Total Receipts/Revenues		2,227,959	0	0	0	0	0	0	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	75,061				0			0	
103	Support Services	2000	339,863	0		0	0	0		0	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,915,694	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	0	0			0	0
107	Total Direct Disbursements/Expenditures		2,330,618	0	0	0	0	0		0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		2,330,618	0	0	0	0	0		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(102,659)	0	0	0	0	0	0	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		417,095	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		0	0	0	0	0	0	0	0	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					0				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		0	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	0	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION	1300									
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	Total Tuition		0								
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					

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

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1	0	0	0	0	0	0	0	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		1	0	0	0	0	0	0	0	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	0								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	0	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	0								
83	Total District/School Activity Income (without Student Activity Funds)		0	0							
84	Total District/School Activity Income (with Student Activity Funds)		0								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	0								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	0							
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0		0					
101	Refund of Prior Years' Expenditures	1950	0	0	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983			0			0			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	9,749	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		9,749	0	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,750	0	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	9,750								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
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	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	0	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		0	0	0	0	0	0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	0			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	0			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		0	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	1,261,890	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		1,261,890	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	0								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	0	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		0	0				
155	Transportation - Special Education	3510	0	0		0	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		0	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		1,261,890	0	0	0	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,261,890	0	0	0	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	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	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	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	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	0				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	0				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		0				0				
201	TITLE I										
202	Title I - Low Income	4300	0	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		0	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	0	0		0	0				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		0	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	0	0		0	0				
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		0	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	956,319	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		956,319	0			0				

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

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902		0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	0	0		0	0				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	0	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	0	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0	0		0	0	0			0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		956,319	0	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	956,319	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		2,227,959	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		2,227,959	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	0	0	50,625	24,436	0	0	0	0	75,061	0
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	0	0	0	0	0	0	0	0	0	0
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						0			0	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	0	0	50,625	24,436	0	0	0	0	75,061	0
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	0	0	50,625	24,436	0	0	0	0	75,061	0
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
39	Guidance Services	2120	107,284	27,732	12,876	162	0	0	0	0	148,054	0
40	Health Services	2130	0	0	0	0	0	0	0	0	0	0
41	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
42	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
43	Other Support Services - Pupils (<i>Describe & Itemize</i>)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	107,284	27,732	12,876	162	0	0	0	0	148,054	0
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	60,408	10,140	57,049	12,841	0	0	0	0	140,438	0
47	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
49	Total Support Services - Instructional Staff	2200	60,408	10,140	57,049	12,841	0	0	0	0	140,438	0
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
52	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
53	Special Area Administration Services	2330	23,049	5,864	7,942	0	0	0	0	0	36,855	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	23,049	5,864	7,942	0	0	0	0	0	36,855	0
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
57	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	0	0	0	0	0	0	0	0
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	11,883	2,633	0	0	0	0	0	0	14,516	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	11,883	2,633	0	0	0	0	0	0	14,516	0
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	202,624	46,369	77,867	13,003	0	0	0	0	339,863	0
77	COMMUNITY SERVICES (ED)	3000	0	0	0	0	0	0	0	0	0	0
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			4,503			0			4,503	0
81	Payments for Special Education Programs	4120			0			0			0	0
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			1,911,191			1,911,191	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			4,503			1,911,191			1,915,694	0
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						0			0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
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	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			4,503			1,911,191			1,915,694	0
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		202,624	46,369	132,995	37,439	0	1,911,191	0	0	2,330,618	0
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		202,624	46,369	132,995	37,439	0	1,911,191	0	0	2,330,618	0
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(102,659)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(102,659)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
128	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			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	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157												
158	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						0			0	0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			0			0	0
176	Total Debt Services	5000			0			0			0	0
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			0			0	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
180												
181	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	0	0	0	0	0	0	0	0	0	0
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		0							0	0
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		0							0	0
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		0							0	0
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		0							0	0
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		0							0	0
237	Guidance Services	2120		0							0	0
238	Health Services	2130		0							0	0
239	Psychological Services	2140		0							0	0
240	Speech Pathology & Audiology Services	2150		0							0	0
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		0							0	0
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		0							0	0
245	Educational Media Services	2220		0							0	0
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		0							0	0
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		0							0	0
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		0							0	0
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		0							0	0
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		0							0	0
259	SUPPORT SERVICES - BUSINESS											

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		0							0	0
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		0							0	0
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		0							0	0
268	SUPPORT SERVICES - CENTRAL											
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	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		0							0	0
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
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	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			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	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			0				0			0	0
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			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	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	0	0	0	0	0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	70 - WORKING CASH (WC)											
313												

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4	Educational	0		0		0
5	Operations & Maintenance	0		0		0
6	Debt Services **	0		0		0
7	Transportation	0		0		0
8	Municipal Retirement	0		0		0
9	Capital Improvements	0		0		0
10	Working Cash	0		0		0
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	0		0		0
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	0	0	0	0	0
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
4	Total CPPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Any differences (Described and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long- Term Debt
46									0	
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			0		0	0	0	0	0	0
65										
66	• Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other			10. Other		
68	2. Funding Bonds	5. Tort Judgment Bonds			8. Other			11. Other		
69	3. Refunding Bonds	6. Building Bonds			9. Other			12. Other		

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		0	0		0	0	0			0	0
40	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
41	Total Other Federal Revenue (Section A plus Section B)	4998	0	0		0	0	0			0	0
42	Total Other Federal Revenue from Revenue Tab	4998	0	0		0	0	0			0	0
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
45												
46	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
47	Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.											
48	Expenditure Section A:											
49	ESSER I EXPENDITURES (CARES)											
50												
51												
52	FUNCTION											
53	1. List the total expenditures for the Functions 1000 and 2000 below											
54	INSTRUCTION Total Expenditures	1000										0
55	SUPPORT SERVICES Total Expenditures	2000										0
56												
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
61												
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
66	Expenditure Section B:											
67												

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
107	1. List the total expenditures for the Functions 1000 and 2000 below											
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	Expenditure Section E:											
121	ESSER III EXPENDITURES (ARP)		DISBURSEMENTS									
122			(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	
123												
124	FUNCTION											
125	1. List the total expenditures for the Functions 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000										0
127	SUPPORT SERVICES Total Expenditures	2000										0
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	Expenditure Section F:											
139	CRRSA Child Nutrition (CRRSA)		DISBURSEMENTS									
140			(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	
141												
142	FUNCTION											
143	1. List the total expenditures for the Functions 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187												
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		DISBURSEMENTS									
194			(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	
195												
196	FUNCTION											
197	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200												
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
202	Facilities Acquisition and Construction Services (Total)	2530										0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
204	FOOD SERVICES (Total)	2560										0
205												
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
210	Expenditure Section J:											
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)		DISBURSEMENTS									
212			(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	
213												
214	FUNCTION											
215	1. List the total expenditures for the Functions 1000 and 2000 below											
216	INSTRUCTION Total Expenditures	1000										0
217	SUPPORT SERVICES Total Expenditures	2000										0
218												
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											

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

	A	B	C	D	E	F	G	H	I	J	K	L
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2560										0
223												
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
228	Expenditure Section K:											
229												
230	Other CARES Act Expenditures (not accounted for above)											
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
246	Expenditure Section L:											
247												
248	Other CRRSA Expenditures (not accounted for above)											
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
254												
255	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
256	Facilities Acquisition and Construction Services (Total)	2530										0
257	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
258	FOOD SERVICES (Total)	2560										0
259												

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

	A	B	C	D	E	F	G	H	I	J	K	L
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)		-----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	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----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												
287	FUNCTION											
288	INSTRUCTION	1000	0	0	0	0	0	0	0	0		0
289	SUPPORT SERVICES	2000	0	0	0	0	0	0	0	0		0
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0		0
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0		0
293	TOTAL EXPENDITURES		Functions 1000 & 2000 total									
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY		-----DISBURSEMENTS-----									
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
3	Works of Art & Historical Treasures	210				0	50				0	0
4	Land	220										
5	Non-Depreciable Land	221				0						0
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231				0	50				0	0
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250					10					
12	10 Yr Schedule	251				0					0	0
13	5 Yr Schedule	252				0					0	0
14	3 Yr Schedule	253				0					0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	0	0	0	0		0	0	0	0	0
17	Non-Capitalized Equipment	700				0	10		0			
18	Allowable Depreciation								0			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	This schedule is completed for school districts only.							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount				
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116	Total Expenditures	\$	2,330,618			
9	O&M	Expenditures 16-24, L155	Total Expenditures		0			
10	DS	Expenditures 16-24, L178	Total Expenditures		0			
11	TR	Expenditures 16-24, L214	Total Expenditures		0			
12	MR/SS	Expenditures 16-24, L292	Total Expenditures		0			
13	TORT	Expenditures 16-24, L422	Total Expenditures		0			
14			Total Expenditures	\$	2,330,618			
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:							
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0			
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0			
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0			
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0			
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0			
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0			
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0			
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0			
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0			
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0			
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0			
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)		0			
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0			
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0			
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0			
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education		0			
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs		0			
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs		0			
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition		0			
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0			
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0			
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition		0			
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition		0			
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition		0			
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition		0			
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition		0			
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services		0			
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units		1,915,694			
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay		0			
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment		0			
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services		0			
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units		0			
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay		0			
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment		0			
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units		0			
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0			
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services		0			
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units		0			
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0			
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay		0			
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment		0			
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs		0			
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K		0			
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K		0			
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs		0			
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs		0			
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services		0			
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units		0			
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs		0			
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K		0			
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0			
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs		0			
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs		0			
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition		0			
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition		0			
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition		0			
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition		0			
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0			
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0			
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0			
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition		0			
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition		0			
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition		0			
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition		0			
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition		0			
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount				
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0		
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0		
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0		
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0		
96					Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	1,915,694	
97					Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		414,924	
98					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		0.00	
99					Estimated OEPP (Line 97 divided by Line 98)	\$	Complete Line 98	
100								

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)	\$	0		
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0		
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0		
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0		
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0		
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0		
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0		
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0		
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0		
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0		
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service		0		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)		0		
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks		0		
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)		0		
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks		0		
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)		0		
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)		0		
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals		0		
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts		0		
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts		0		
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)		0		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education		0		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education		1,261,890		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast		0		
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative		0		
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education		0		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation		0		
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants		0		
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy		0		
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education		0		
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant		0		
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0		
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0		
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success		0		
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools		0		
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects		0		
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources		0		
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)		0		
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt		0		
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V		0		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service		0		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I		0		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400 Total Title IV		0		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		0		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0		#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700 Total CTE - Perkins		956,319		#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0		#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality		0		
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants		0		
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools		0		
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants		0		
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0		
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		0		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		0		
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **				
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	2,218,209	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		(1,803,285)	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		0	
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		(1,803,285)	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		0.00	
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		#DIV/0!	#
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193.						

Current Year Payment on Contracts For Indirect Cost Rate Computation

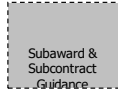
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

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

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

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

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



Indirect Cost Rate Plan

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

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

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

[illegible]

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			75,061		75,061	
20	Support Services:							
21	Pupil	2100			148,054		148,054	
22	Instructional Staff	2200			140,438		140,438	
23	General Admin.	2300			36,855		36,855	
24	School Admin	2400			0		0	
25	Business:							
26	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
27	Fiscal Services	2520	0	0	0	0	0	
28	Oper. & Maint. Plant Services	2540		0	0	0	0	
29	Pupil Transportation	2550		0	0	0	0	
30	Food Services	2560		0	0	0	0	
31	Internal Services	2570	0	0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		0	0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		14,516			14,516	
35	Information Services	2630		0	0		0	
36	Staff Services	2640	0	0	0	0	0	
37	Data Processing Services	2660	0	0	0	0	0	
38	Other:	2900		0	0		0	
39	Community Services	3000		0	0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				0		0	
41	Total		0	414,924	0	414,924		
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	0	Total Indirect Costs:	0	
44				Total Direct Costs:	414,924	Total Direct Costs:	414,924	
45				= 0.00%		= 0.00%		
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2023					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Northern Kane Co Reg Voc System 31045301046					
7	31-045-3010-46_AFR22 Northern Kane Co Reg Voc System					
8	Check box if this schedule is not applicable.....	☒	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➡					
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Northern Kane Co Reg Voc System
RCDT Number: 31045301046

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	0		0	0				0
2. Special Area Administration Services	2330	36,855		0	36,855				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		36,855	0	0	36,855	0	0	0	0
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									Enter Budget Data

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.

I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

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

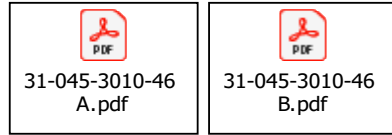
This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Page 11, Line 109 - Other Local Revenues - Stamp Grant
- 2.
- 3.
- 4.

Reference Pages.

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

Embed signed Audit Questionnaire below:



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	2,227,959	0	0	0	2,227,959
9	Direct Expenditures	2,330,618	0	0		2,330,618
10	Difference	(102,659)	0	0	0	(102,659)
11	Fund Balance - June 30, 2023	417,095	0	0	0	417,095
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 31045301046
School District/Joint Agreement Name: Northern Kane Co Reg Voc System
Auditor Name: CHERYDEN JUERGENSEN
License #: 065-026816 License Expiration Date (below): 12/31/2024
31-045-3010-46_AFR22 Northern Kane Co Reg Voc System

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual. Choose School District or Joint Agreement.	
What Basis of Accounting is used?	CASH
Choose School District or Joint Agreement.	JOINT AGREEMENT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Deficit reduction plan is not required.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81.	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be => Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

MEMORANDUM

FROM: Ted Juske, Athletics & Activities Director

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

DATE: February 8, 2024

RE: German American Partnership Program (GAPP) 2025

GAPP (German American Partnership Program) is a school-to-school exchange program which pairs an American school with a German school to give students from both countries the opportunity to visit each other's schools and to experience each other's cultures by sharing in the lives of their families and communities. The GAPP Program is endorsed both by the German government (Foreign Office) and by the U.S. Department of State. CHS' partner school is the **Ferdinand-Sauerbruch-Gymnasium** in Großröhrsdorf (near the city of Dresden in the East German state of Saxony). Central's involvement in the program started in the late 1990s. Frau Bliss has overseen GAPP exchanges six times: 2004, 2006, 2011, 2013, 2015, 2017. (The planned exchange for 2020 was canceled due to COVID.)

There are two parts to a GAPP-exchange. One part is Central students going to Germany, being hosted by German families. While in Germany, students live with host families, attend classes at the partner school, give presentations, and partake in day trips as planned in cooperation with the partner school (e.g., Berlin, Dresden, hiking, etc.). The second part of the exchange is Central students hosting those students whose hospitality they enjoyed while being in Germany. The group size for the CHS group is usually between 8-14 students with two chaperoning staff members. Frau Bliss is seeking permission to conduct the next GAPP cycle which is planned for 2025. **The trip for Central students is planned for June 13 - June 28, 2025.** The reciprocal visit of the German students at CHS is planned for October 2025.

The educational benefits of such an exchange program are manifold: Besides the obvious language benefits, students can also form long lasting international friendships (that often involve entire families), see an increase in personal confidence and maturity and learn to live the district's mission of "engaging the mind" in a holistic way. Students participating directly in the exchange are not the only ones benefiting from the exchange. In the past, the German guests have even visited other schools in the district and met with classes of the middle and elementary schools that they were invited to. The benefits of the program therefore can expand to the entire district.

The estimated cost for such a trip is \$3,200 - \$3,400. Frau Bliss is working with the district on the travel logistics. German language students of the graduating classes of 2026, 2027, and 2028 who completed at least two years of German by the time of the trip would be eligible to apply for the program. Frau Bliss would like to start the application process for the students and their families in April 2024.

Central Community Unit School District 301
Student Enrollment Report

End of 2022-2023 School Year Compared to February 14, 2024

School	Year	PRE-K	KDG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Current	YoY	%
																Total		
Country Trails	23-24	44	93	99	113	129	110	114								702	19	2.78
	22-23	44	90	112	124	105	112	96								683	18	2.71
	21-22	39	101	111	100	106	93	115								665		
H.B. Thomas	23-24	59	104	82	104	101	106	90								646	31	5.04
	22-23	59	81	98	95	104	86	92								615	-84	-12.02
	21-22	50	112	106	112	99	103	117								699		
Lily Lake	23-24		37	46	50	38	52	52								275	12	4.56
	22-23		42	52	33	52	46	38								263	-1	-0.38
	21-22		53	32	48	48	35	48								264		
Prairie View	23-24	51	81	95	110	108	105	126								676	-43	-5.98
	22-23	51	88	113	106	110	126	125								719	108	17.68
	21-22	30	84	85	90	105	103	114								611		
Prairie Knolls MS	23-24								359	405	4					768	-25	-3.15
	22-23								404	389						793	19	2.45
	21-22							1	376	395	2					774		
Central MS	23-24								1	5	394					400	-4	-0.99
	22-23									2	402					404	40	10.99
	21-22										364					364		
Central HS*	23-24											406	379	342	316	1443	86	6.34
	22-23											379	351	310	317	1357	53	4.06
	21-22											353	313	316	322	1304		
TOTAL DISTRICT (Current)	23-24	154	315	322	377	376	373	382	360	410	398	406	379	342	316	4910	76	1.57
(End of Year)	22-23	154	301	375	358	371	370	351	404	391	402	379	351	310	317	4834	153	3.27
(End of Year)	21-22	119	350	334	350	358	334	395	376	395	366	353	313	316	322	4681		

Contract Class Size Language Aide/Split

Grade K-2 - 23/26

Grade 3-5 - 25/28

Grade 6-8 - 30 split

Grade 9-12 - 31 split

*Includes Early Grads

																Total Non-Resident Housed in D301	Total Students in D301 Seats
Non-Resident Housed in D301	23-24	0	0	0	0	0	0	0	0	3	0	0	0	24	8	43	4953
																Total Out of District Not Housed in D301	Total Students Including Outplaced Students
Out of District Not Housed in D301	23-24	1	1	7	5	4	4	2	3	4	1	3	6	6	17	64	5017

Monday, February 5, 2024

Dave Chapman

President
Central Education Association
2250 Point Blvd.
Suite #400
847.428.7640
davidchapmancea@gmail.com

Dear Mr. Chapman:

Thank you for writing to Central Community Unit School District No. 301 with your request for information pursuant to the Illinois *Freedom of Information Act* ("FOIA"), 5 ILCS 140/1 *et seq.*, received January 29, 2024.

Your request is for the following:

"Any and all invoices from Hodges, Loizzi, Eisenhammer, Rodick, & Kohn LLP related to the CEA grievance on Course Approval filed on April 11, 2023. Also, requested is any other expenses incurred by said grievance."

Your request is granted in part and denied in part as follows. Enclosed please find a copy of the documents that you requested (with redactions as noted below). Please note that for the enclosed documents, to assist you in identifying the requested information, we removed completely (in white) any entries within the invoices that are wholly unrelated to the subject(s) of your requests, leaving only the responsive time entries with the specific redactions explained below. Some of the responsive time entries also contain references to matters in addition to the matters identified in your request, but they could not be further broken down.

The District is denying your request for the redacted portions of the bills, which are protected by the attorney-client privilege. FOIA Section 7(1)(m) exempts communications between a public body and an attorney representing the public body that would not be subject to discovery in litigation. 5 ILCS 140/7(1)(m). Illinois courts have recognized that attorney billing records contain explanations for legal fees that indicate the type of work done and matters discussed between the attorney and client that are protected by the attorney-client privilege. *People ex rel. Ulrich v. Stukel*, 294 Ill. App. 3d 193, 201 (1st Dist. 1997) (citing to *Matter of Witnesses Before the Special March 1980 Grand Jury*, 729 F.2d 489, 495 (7th Cir. 1984) (privilege covers attorney "bills, ledgers, statements, time records and the like which also reveal the nature of the services provided"). In addition, the Public Access Counselor has allowed attorney invoices to be significantly redacted. See Public Access Opinion Nos. 14-002 (April 15, 2014) and 12-005 (March 12, 2012). In PAC Opinion 14-002, the PAC stated:

"Some entries identify subjects of research or details of other tasks performed, the identities of specific individuals with whom attorneys met, and topics of discussion during those meetings. In contrast, other billing entries contain only general descriptions of services performed, such as holding a telephone conference, exchanging emails, or drafting and revising a memo. To the extent that individual billing entries include detailed descriptions of legal services that reveal privileged information, those descriptions may be redacted from the invoices."

PAC Opinion No. 14-002, at 5.

Here, the blacked-out portions within the detailed attorney time entries reflect attorney-client privileged communications and/or work product that would not be subject to discovery in litigation, and these portions are exempt within the letter and spirit of the PAC's published guidance on this subject. In addition, many of the redactions are also supported by other exemptions, including (but not limited to) FOIA Sections 7(1)(f) and 7(1)(p).



You have a right to have the partial denial of your request reviewed by the Public Access Counselor (PAC) at the Office of the Illinois Attorney General. 5 ILCS 140/9.5(a). You can file your Request for Review with the PAC by writing to:

Public Access Counselor
Office of the Attorney General
500 South 2nd Street
Springfield, Illinois 62706
Fax: 217-782-1396
E-mail: publicaccess@atg.state.il.us

If you choose to file a Request for Review with the PAC, you must do so within 60 calendar days of the date of this partial denial letter. 5 ILCS 140/9.5(a). Please note that you must include a copy of your original FOIA request and this partial denial letter when filing a Request for Review with the PAC. You also have the right to seek judicial review of your partial denial by filing a lawsuit in the State circuit court. 5 ILCS 140/11.

As the District's FOIA Officer, I am responsible for the District's response to your request, in consultation with legal counsel (Chris Hoffmann). This letter and enclosures are intended to be fully responsive to your specific requests. If I have misunderstood your request in any way, please clarify your request in writing to me.

Sincerely,

Matt Rodewald
Freedom of Information Act Officer
Director of Communications

Central Community Unit School District 301
275 South St.
Burlington, IL 60109



Thursday, February 15, 2024

Nathan Mihelich
Illinois Retired Teachers Association

828 S. 2nd Street
Springfield, IL 62704
freedom@irtaonline.org
(217) 523.8488

Dear Mr. Mihellich

Thank you for writing to Central Community School District 301 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On Wednesday, January 17, 2024 received by Central Community Unit School District 301 (Central 301), you requested the following records:

Please provide the name and email address of any certified staff (teachers, administrators, nurses, counselors, etc.) who are retiring this year.

*Please provide the requested records electronically. Please email to freedom@irtaonline.org. If your district has NO RETIREES this year, simply reply to this email with the word NONE and **please include** your name, district name and number of your district and I will consider the request fulfilled.*

This is a request by the Illinois Retired Teachers Association, a 501c4 not-for-profit Illinois organization.

Your request is granted in part. Please review the attachment that contains the information you requested.

Sincerely,

Matt Rodewald
Freedom of Information Act Officer
Director of Communications

Central Community Unit School District 301
275 South St.
Burlington, IL 60109



Tuesday, February 13, 2024

Gerardo Mendez
Construction Analyst
Indiana, Illinois, and Iowa Foundation for Fair Contracting

6170 Joliet Road
Suite 200
Countryside, IL 60525
gmendez@iiffc.org
(815) 529.0250

Dear Mr. Mendez

Thank you for writing to Central Community School District 301 with your request for information pursuant to the Illinois Freedom of Information Act, 5 ILCS 140/1 et seq.

On Tuesday, February 6, 2024 received by Central Community Unit School District 301 (Central 301), you requested the following records:

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140/1 et. Seq.), the Indiana, Illinois, Iowa Foundation for Fair Contracting (III FFC) respectfully requests the following regarding Plato Road Improvements:

1. *Please provide copies of the bid tabulations*

Your request is granted in part. Please review the attachment that contains the information you requested.

Sincerely,

Matt Rodewald
Freedom of Information Act Officer
Director of Communications

Central Community Unit School District 301
275 South St.
Burlington, IL 60109