

Agenda

1. CALL TO ORDER - President Chris Kopinski
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE - WCHS Student Council
4. VISITORS AND CORRESPONDENCE
 - 4.1. Recognition of Volleyball Team - 2023 USMC/AVCA Team Academic Award and IVCA Academic All State
 - 4.2. Recognition of Dan Dietrich - Inductee into the 2023 Illinois Marching Band Championships Hall of Fame
5. REPORTS
 - 5.1. Audit Report - Koch Consultants, Ltd.
 - 5.2. Library Grant - Tom Gross
 - 5.3. Deans' Report
 - 5.4. Enrollment Report
 - 5.5. Principal's Report
 - 5.6. Administrator for Instructional Data and Research's Report
 - 5.7. Financial Report
 - 5.8. Board Committee Reports
6. DISCUSSION AND INFORMATIONAL ITEMS
 - 6.1. Resignation - Stacy Beckman, GSA Sponsor
 - 6.2. Resignation - Heather Walden-Fox, Assistant Bookkeeper
 - 6.3. Resignation - Deanna Zehr, Counseling Department Chair
 - 6.4. 3 Year Staffing Plan
 - 6.5. Course Proposals and Curriculum Revisions for the 2024-2025 School Year
 - 6.6. Mid-Year and Five-Year Graduates
 - 6.7. 2024-2025 School Calendar
 - 6.8. School Board Members Day - November 15, 2023
 - 6.9. Joint Annual Conference 2023
 - 6.10. Other
7. CONSENT AGENDA
 - 7.1. Minutes
 - 7.1.1. Regular Board Meeting Minutes - October 10, 2023
 - 7.1.2. Executive Session Minutes - October 10, 2023
 - 7.1.3. Facilities Committee Meeting Minutes - October 19, 2023
 - 7.1.4. Finance Committee Meeting Minutes - October 30, 2023
 - 7.1.5. Curriculum Committee Meeting Minutes - November 3, 2023
 - 7.2. Bills
 - 7.3. Reimbursement for Professional Growth
 - 7.4. Approve Out of District Volunteers
 - 7.5. Approve 2024 Data Sharing Agreement with ICC
 - 7.6. Approve ICC Partnership Agreement under the Dual Credit Quality Act

8. ACTION ITEMS

8.1. Personnel

8.1.1. Leave of Absence Request

8.1.1.a. Approve Leave of Absence Request - Rebecca Houseworth, Food Service Worker

8.1.1.b. Approve Leave of Absence Request - Brett Miller, Assistant Girls Soccer

8.1.2. Certified Employment

8.1.2.a. Approve Employment of Anna Oxborrow - Long term Substitute Teacher for English

8.1.3. Non-Certified Employment

8.1.3.a. Approve Employment of Jenifer Davenport - Administrative Assistant for Activities and Band

8.1.3.b. Approve Amy DeLaval - Assistant Bookkeeper

8.1.3.c. Approve Employment of James R. Frye - Bus Driver for Extracurricular

8.1.3.d. Approve Employment of Karen Hammer, Administrative Assistant to Athletic Director

8.1.3.e. Approve Employment of Sandra Simonsen - Head Cook

8.1.4. Extracurricular Employment

8.1.4.a. Approve Employment of Paige Arseneau - Assistant Girls Track Coach

8.1.4.b. Approve Employment of Addison Baele - Assistant Softball Coach

8.1.4.c. Approve Employment of Megan Brent - Co-Sponsor for Snowball

8.2. Approve Overnight Honor Band Trips

8.3. Approve Revised Job Description - Administrative Assistant to the Athletic Director

8.4. Approve FY 23 Annual Audit and Financial Statements

8.5. Approve 2023 Tentative Levy and Truth in Taxation Resolution

8.6. Approve the Contract with Nexamp for Community Solar

8.7. Approve FY 24 School Maintenance Project Grant

9. EXECUTIVE SESSION

9.1. 5 ILCS 120/2 (c)(1) - The appointment, compensation, discipline, performance, or dismissal of specific employees of the District or legal testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.

9.2. 5 ILCS 120/2 (c) (11) - Litigation, when an action against, affecting or on behalf of the particular District has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the closed meeting minutes.

10. ADJOURNMENT

The next regular meeting is scheduled for December 11, 2023.



AMERICAN VOLLEYBALL COACHES ASSOCIATION
2365 Harrodsburg Road, Suite A325 • Lexington, KY 40504
866.544.2822 • 859.226.4315 • www.avca.org

July 31, 2023

Karen Stevens
Washington Community High School
115 Bondurant St
Washington, IL 61571

Greetings from the American Volleyball Coaches Association. We are pleased to inform you that the Washington Community High School girls volleyball team, led by Kary Dowling, is a recipient of the **2023 USMC/AVCA Team Academic Award**. In addition, the team earned the Honor Roll distinction, representing the top 20% of team GPAs in their division. Congratulations!

2023 marks the 31st anniversary of the award, and we continue our tradition of honoring teams who have matched their dedication to the sport of volleyball with excellence in the classroom. The benchmark is an average 3.3 GPA for the entire year. Coaches did not win this award, your team did, but the encouragement to stay focused on academics means this accomplishment was not happenstance.

Again, congratulations on behalf of the entire American Volleyball Coaches Association and the United States Marine Corps.

Sincerely,

Jaime Gordon
AVCA CEO
jaime.gordon@avca.org

Alice Rogers
AVCA Membership & Awards Specialist
alice.rogers@avca.org



2023 Academic Girls All-State

Criteria:

1. Must have played in more than 50% of the teams total sets
2. Must have at least a 3.75/4 or 4.68/5 UNWEIGHTED GPA

Kami Barth

Natalie Casey

Teriana Jones

Gabby Lucas

Becca McDougall

Ava Mikell

Mazzy O'Brien



Illinois State Marching Band Championships 2023 Hall of Fame Inductees



Dan Dietrich holds both Bachelor's and Master's Degrees in Music Education from Illinois State University. In 2010, Dan retired after 33 years of teaching, 30 of which he spent as the Director of Bands at Illinois Valley Central High School of Chillicothe. The IVC Band has been well known around the State due to the quality of its well rounded program and its numerous appearances at State and National Events. Under his direction the Marching Grey Ghosts were Class State Champions 12 times and placed six times. In 2003, IVC was the first band in 19 years to win both its class at the State of Illinois Marching Band Championship and the coveted Governor's Trophy at the University of Illinois Marching Band Festival. IVC Bands have performed at the Holiday Bowl, Fiesta Bowl, Gator Bowl, Indy 500 Parade and Race, Holland Michigan Tulip Festival Parade, The Kentucky Derby Parade, the Citrus Bowl Parade, Mount Rushmore, the National Memorial Day Parade, Washington DC and the Hui Ana Parade in Honolulu. The IVC Band program had three concert units under

his direction. The top Band, the IVC Wind Ensemble, received only Superior Ratings at State contest and performed at the Illinois Music Educator's Conference, Western Illinois University Band Showcase, and State PTA, American Legion and Township Officials Conventions. The IVC Jazz Band One consistently placed in the top three at the prestigious "Jazz in the Meadows" festival and was a finalist in 2008. That same year this group was a featured performer at the Illinois Music Educator's Conference.

In 2003 Dan received the Friend of Youth Award from the Chillicothe Optimist Club. He has received Distinguished Service Awards from the Illinois High School Association and the Illinois Music Educators Association. In 2007, Dan received the Outstanding Music Educator Award from the National Federation of High Schools for his service to interscholastic music programs.

While at IVC, Dan worked with nearly 60 student and novice teachers from the universities and colleges of Illinois and Iowa. Since retirement, he has worked with another 30+ and is in demand as a mentor for area band directors. He has served as guest conductor for numerous honor, conference, and ILMEA ensembles around the state of Illinois.

Since retiring, Dan has been a low brass instructor for Normal West, Deer Creek Mackinaw, Streator and Metamora High Schools. Currently he is the assistant Marching Band director and Jazz Band director at Washington Community High School. He is an active arranger and drill writer for area marching bands and has been Bass Trombonist with the Prairie Wind Ensemble and the Central Illinois Jazz Orchestra. He served as President of the PWE for 7 years and has been a featured soloist five times. In 2016, Dan served a year as Acting Assistant Director of Bands at Illinois State University where he conducted the Symphonic Band. He currently serves on the faculty at ISU as a Student Teacher Supervisor.

Dan is married to Christine Vandre, ISU BME 1975 and they reside in East Peoria Il. They have two children Abigail, who recently completed her MBA at the University of Minnesota and Alex, who is a Sergeant in the Cornelius, NC police dept. They have three granddaughters, 3,5,and 7, that are each beauty queens and geniuses!

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023**



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P.O. Box 1400
Tremont, IL 61568
Phone 309.267.3796
Fax 309.216.3796
www.kochconsultants.com
Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2023, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2023, and the respective cash receipt and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the District. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The information provided on pages AFR 2 through AFR 4, supplementary schedules on pages AFR 25 through AFR 35, statistical section on pages AFR 36 through AFR 41, the report on shared services or outsourcing on page AFR 42, the administrative cost worksheet on page AFR 43, the itemization schedule on page AFR 44, the deficit reduction calculation on page AFR 47, the combining schedule on page S1, the schedule of receipts and disbursements – activity funds on pages S2 through S4, and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

With the exception of the items in the following paragraph, this information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages AFR 37 through AFR 39, AFR 41 and AFR 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The current year payment on contracts for indirect cost rate computation on page AFR 40 and the report on shared services or outsourcing on page AFR 42 contains unaudited information concerning expenditures which was provided by the District. The limitation of administrative costs worksheet on page AFR 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure (included in the computation of operating expense per pupil on page AFR 38 and per capita tuition charges on page AFR 39) has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and 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* and should be considered in assessing the District's internal control over financial reporting and compliance.

Koch Consultants, Ltd.

October 18, 2023

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

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

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

School District
 Joint Agreement

<p align="center"><u>School District/Joint Agreement Information</u> (See instructions on inside of this page.)</p>		<p align="center"><u>Accounting Basis:</u></p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p align="center"><u>Certified Public Accountant Information</u></p>	
School District/Joint Agreement Number: 53090308016				Name of Auditing Firm: Koch Consultants, Ltd.	
County Name: Tazewell				Name of Audit Manager: Nathan D. Koch	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Washington CHSD 308		School District Lookup Tool School District Directory		Address: PO Box 1400	
Address: 115 Boundurant St		<p align="center"><u>Filing Status:</u></p> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions		City: State: Zip Code: Tremont IL 61568	
City: Washington				Phone Number: Fax Number: (309) 267-3796 (309) 216-3796	
Email Address:				IL License Number (9 digit): Expiration Date: 65.027018 9/30/2024	
Zip Code: 61571		<p align="center">0</p>		Email Address: nate@kochconsultants.com	
<p align="center"><u>Annual Financial Report</u></p> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-5630 or GATA@isbe.net</p>		<p align="center">ISBE Use Only</p>	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Kyle Freeman		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: kwfreeman@wacohi.net		Email Address:		Email Address:	
Telephone: Fax Number: (309) 444-7404 (309) 444-9256		Telephone: Fax Number:		Telephone: Fax Number:	
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

53-090-3080-16_AFR22 Washington CHSD 308

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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: **1/1/1999** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ **5,684.00**
- 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.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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:

Koch Consultants, Ltd.

Name of Audit Firm (print)

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

Signature

10/18/2023

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	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):		538,345,294									
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s): 0.019420		+ 0.004230		+ 0.001346		= 0.025000		0.000490					
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	21,593,892		18,971,710		2,622,182		16,323,653							
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	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		37,145,825											
33	<input type="checkbox"/> b. 13.8% for unit districts.													
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		16,895,000									
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	<input type="checkbox"/> Pending Litigation													
46	<input type="checkbox"/> Material Decrease in EAV													
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment													
48	<input type="checkbox"/> Adverse Arbitration Ruling													
49	<input type="checkbox"/> Passage of Referendum													
50	<input type="checkbox"/> Taxes Filed Under Protest													
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)													
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)													
53														
54	Comments:													
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Washington CHSD 308																
8	District Code: 53090308016																
9	County Name: Tazewell																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 16,323,653.00 Ratio 0.756 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 21,593,892.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 Total 18,971,710.00 Ratio 0.879 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 21,593,892.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 15,150,939.00 Days 287.49 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 52,699.19 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 11,439,837.50 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) Total 16,895,000.00 Percent 54.51 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 37,145,825.29 Weight 0.10																
34	Value 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
														Total Profile Score:		3.90 *	
														Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>			
* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,696,161	2,573,553	80,697	633,840	179,467	516,514	1,212,881	66,878	250,402
5	Investments	120	2,519,820	5,312,295	15,329	74,733	7,390		127,656		56
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	1,172,714								
13	Total Current Assets		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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									
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	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	1,370,111	50,000							
39	Unreserved Fund Balance	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	415,823								
46	Total Student Activity Current Assets For Student Activity Funds		415,823								
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	415,823								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		415,823								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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		0	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	1,785,934	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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	General Fixed Assets	Account Groups General Long-Term Debt
2					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		2,002		
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		2,002		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		14,049,091	
18	Site Improvements & Infrastructure	240		26,122,813	
19	Capitalized Equipment	250		2,437,689	
20	Construction in Progress	260		1,696,143	
21	Amount Available in Debt Service Funds	340			96,026
22	Amount to be Provided for Payment on Long-Term Debt	350			16,798,974
23	Total Capital Assets			44,740,320	16,895,000
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			16,895,000
37	Total Long-Term Liabilities				16,895,000
38	Reserved Fund Balance	714	2,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,740,320	
41	Total Liabilities and Fund Balance		2,002	44,740,320	16,895,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				16,895,000
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		2,002		
54	Total Capital Assets District with Student Activity Funds			44,740,320	16,895,000
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				16,895,000
59	Reserved Fund Balance District with Student Activity Funds	714	2,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			44,740,320	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,002	44,740,320	16,895,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
6	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
7	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183								
10	Total Receipts/Revenues		21,223,789	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,481,115				202,101			0	
13	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,485,030	0	0			0	0
17	Total Direct Disbursements/Expenditures		16,675,829	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,097,012	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,126,777	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
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						2,113,000			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		98,037		43,833					
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									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,113,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
77	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,126,777	1,369,696	15,146	8,139	27,393	516,473	(1,853,560)	(4,936)	33,876
79	Fund Balances without Student Activity Funds - July 1, 2022		5,830,963	6,516,152	80,880	700,434	159,464	41	3,194,097	71,814	216,582
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(569,045)								
81	Fund Balances without Student Activity Funds - June 30, 2023		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
84											
85	Student Activity Fund Balance - July 1, 2022		364,844								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	770,122								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	719,143								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		50,979								
91	Student Activity Fund Balance - June 30, 2023		415,823								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	12,784,363	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
96	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
97	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
98	Total Direct Receipts/Revenues		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183	0	0	0	0	0		0	0
100	Total Receipts/Revenues		21,993,911	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,200,258				202,101			0	
103	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,485,030	0	0			0	0
107	Total Direct Disbursements/Expenditures		17,394,972	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		20,816,155	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,177,756	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
116	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,809,952	2,136,935	1,497,023	679,958	184,589		247,731	82,572	29,176
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	485,731								
8	FICA/Medicare Only Purposes Levies	1150					242,896				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		10,295,683	2,136,935	1,497,023	679,958	427,485	0	247,731	82,572	29,176
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	307,036	153,518			51,173				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		307,036	153,518	0	0	51,173	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,580								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		12,580								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	152,478								
70	Sales to Pupils - Breakfast	1612	5,876								
71	Sales to Pupils - A la Carte	1613	432,798								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,266								
74	Other Food Service (Describe & Itemize)	1690	3,435								
75	Total Food Service		600,853								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	68,883								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	90,257								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	770,122								
83	Total District/School Activity Income (without Student Activity Funds)		159,140		0						
84	Total District/School Activity Income (with Student Activity Funds)		929,262								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	107,642								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	252								
95	Total Textbook Income		107,894								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	292,172								
101	Refund of Prior Years' Expenditures	1950	22,603								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	17,170								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,056								
109	Other Local Revenues (Describe & Itemize)	1999	12,729	536							
110	Total Other Revenue from Local Sources		416,730	536	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,784,363								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	25,569								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	25,569	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	4,674,923								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,674,923	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	218,838								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	79,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		297,933	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,463	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	718								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	75,435								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				16,575					
155	Transportation - Special Education	3510				290,704					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		307,279	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,291	50,000							
171	Total Restricted Grants-In-Aid		417,840	50,000	0	307,279	0	0	0	0	0
172	Total Receipts from State Sources	3000	5,092,763	50,000	0	307,279	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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	207,495								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,940								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		233,435				0				
201	TITLE I										
202	Title I - Low Income	4300	90,508								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		90,508	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,968								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,968	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	200,971								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		200,971	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	27,452								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	35,686								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	15,973								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	56,040			63,958					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		670,033	0	0	63,958	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	670,033	0	0	63,958	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,487,482	1,540,701	100,556	372,316	103,965				7,605,020	7,464,052
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,347,319	425,174	62,905	19,532		375			1,855,305	2,030,422
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	106,946	49,188							156,134	183,576
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			9,968						9,968	10,000
14	Interscholastic Programs	1500	504,199	53,172	103,089	70,482	43,441	41,524			815,907	865,259
15	Summer School Programs	1600	29,337	4,677							34,014	44,430
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	298,871	81,120	27,097	6,082					413,170	406,688
18	Bilingual Programs	1800			78						78	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						591,519			591,519	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						719,143			719,143	800,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	633,418	0	0	11,481,115	11,534,427
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	1,352,561	0	0	12,200,258	12,334,427
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	310,019	114,269	466	1,751		581			427,086	383,739
39	Guidance Services	2120	450,276	110,735		23,684					584,695	599,875
40	Health Services	2130	54,965	12,354	177	2,227					69,723	65,300
41	Psychological Services	2140	63,834	7,958							71,792	85,968
42	Speech Pathology & Audiology Services	2150	162,463	48,571							211,034	221,028
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	1,041,557	293,887	643	27,662	0	581	0	0	1,364,330	1,355,910
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	104,400	57,391	10,122	6,344		405			178,662	194,462
47	Educational Media Services	2220	110,237	26,832	18,558	8,432		477			164,536	174,939
48	Assessment & Testing	2230						67,095			67,095	70,000
49	Total Support Services - Instructional Staff	2200	214,637	84,223	28,680	14,776	0	67,977	0	0	410,293	439,401
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,217	8,649	116,886	8,297		16,843			155,892	177,926
52	Executive Administration Services	2320	265,038	69,240	2,647	4,638		2,975			344,538	345,308
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	270,255	77,889	119,533	12,935	0	19,818	0	0	500,430	523,234

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	254,314	67,771	3,247	4,297	139	2,303			332,071	350,918
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	254,314	67,771	3,247	4,297	139	2,303	0	0	332,071	350,918
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	80,000	22,862	3,071	1,836		3,482			111,251	110,620
62	Fiscal Services	2520	99,189	9,324	495	287		130			109,425	114,320
63	Operation & Maintenance of Plant Services	2540	360,673	111,251	37,057	2,161					511,142	605,670
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	220,615	58,142	6,025	451,462	2,206	752			739,202	778,903
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	760,477	201,579	46,648	455,746	2,206	4,364	0	0	1,471,020	1,609,513
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	245,895	44,590	284,215	46,621	71,422				692,743	953,634
74	Total Support Services - Central	2600	245,895	44,590	284,215	46,621	71,422	0	0	0	692,743	953,634
75	Other Support Services (Describe & Itemize)	2900			11,351	25,260					36,611	50,601
76	Total Support Services	2000	2,787,135	769,939	494,317	587,297	73,767	95,043	0	0	4,807,498	5,283,211
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			84,050						84,050	84,050
81	Payments for Special Education Programs	4120			20,644			70,864			91,508	111,004
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			104,694			70,864			175,558	195,054
87	Payments for Regular Programs - Tuition	4210						1,353			1,353	2,000
88	Payments for Special Education Programs - Tuition	4220						210,305			210,305	228,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						211,658			211,658	230,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									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	
104	Total Payments to Other Govt Units	4000			104,694			282,522			387,216	425,054
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										250,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,010,983	0	0	16,675,829	17,492,692
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,730,126	0	0	17,394,972	18,292,692
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,126,777	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,177,756	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			39,994		153,652				193,646	850,000
128	Operation & Maintenance of Plant Services	2540	23,349		602,408	382,325					1,008,082	1,105,036
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
134	COMMUNITY SERVICES (O&M)	3000									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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										567,000
155	Total Direct Disbursements/Expenditures		23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	2,522,036
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,271,659	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						502,530			502,530	531,656
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							980,000			980,000	980,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,500			2,500	3,000
176	Total Debt Services	5000			0			1,485,030			1,485,030	1,514,656
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,485,030			1,485,030	1,514,656
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,146	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	239,408	4,258	691,487	54,984	104,016				1,094,153	2,137,947
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,137,947
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,691
214	Total Disbursements/ Expenditures		239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,163,638
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,694)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		101,022							101,022	
220	Pre-K Programs	1125									0	104,655
221	Special Education Programs (Functions 1200-1220)	1200		66,478							66,478	76,845
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,696							1,696	832
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		28,165							28,165	29,230
228	Summer School Programs	1600		501							501	771
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,239							4,239	4,237
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		202,101							202,101	216,570
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		16,985							16,985	19,130
237	Guidance Services	2120		11,389							11,389	12,033
238	Health Services	2130		8,582							8,582	10,360
239	Psychological Services	2140		926							926	2,642
240	Speech Pathology & Audiology Services	2150		2,262							2,262	1,093
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		40,144							40,144	45,258
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,298							1,298	
245	Educational Media Services	2220		5,586							5,586	5,995
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		6,884							6,884	5,995
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,290							1,290	1,299
250	Executive Administration Services	2320		17,219							17,219	17,685
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		18,509							18,509	18,984
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		8,474							8,474	8,494
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	Total Support Services - School Administration	2400		8,474							8,474	8,494
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,140							1,140	1,160
261	Fiscal Services	2520		15,650							15,650	16,983
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		58,334							58,334	71,607
264	Pupil Transportation Services	2550		31,622							31,622	36,373
265	Food Services	2560		31,807							31,807	36,956
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		138,553							138,553	163,079
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,495							38,495	42,699
274	Total Support Services - Central	2600		38,495							38,495	42,699
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		251,059							251,059	284,509
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000							0		0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			453,160					0		453,160	501,079
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,393	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			59,828			1,540,108			1,599,936	2,817,041
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041
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	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0				0		0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,596,527)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									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	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									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	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									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	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365							1,957		1,957	1,957

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
365	Total Support Services - General Administration	2300	0	0	0	0	0	1,957	0	0	1,957	6,957
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
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	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,959			70,959	70,000
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	70,959	0	0	70,959	70,000
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630			2,000			13,003			15,003	13,003
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	2,000	0	0	13,003	0	0	15,003	13,003
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	2,000	0	0	85,919	0	0	87,919	89,960
388	COMMUNITY SERVICES (TF)	3000									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	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									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	
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	
419	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	2,000	0	0	85,919	0	0	87,919	89,960
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,936)	
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	247,315
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	247,315
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	247,315
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									0	
451	Principal Retired)										0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	247,315
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,876	

	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	9,809,952		9,809,952	10,454,558
5	Operations & Maintenance	2,136,935		2,136,935	2,277,362	2,277,362
6	Debt Services **	1,497,023		1,497,023	1,594,956	1,594,956
7	Transportation	679,958		679,958	724,613	724,613
8	Municipal Retirement	184,589		184,589	196,711	196,711
9	Capital Improvements	0		0		0
10	Working Cash	247,731		247,731	264,005	264,005
11	Tort Immunity	82,572		82,572	88,019	88,019
12	Fire Prevention & Safety	29,176		29,176	23,687	23,687
13	Leasing Levy	0		0		0
14	Special Education	485,731		485,731	517,673	517,673
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	242,896		242,896	258,836	258,836
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	15,396,563	0	15,396,563	16,400,420	16,400,420
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

	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	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	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	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	2013 Bond Issue	11/01/13	4,060,000	1	3,125,000			240,000	2,885,000	2,788,974
47	2016 Bond Issue	09/27/16	9,375,000	3	7,800,000			685,000	7,115,000	7,115,000
48	2021 Bond Issue	02/21/21	4,180,000	3	3,750,000			55,000	3,695,000	3,695,000
49	2022 Bond Issue	06/01/22	3,200,000	1,3	3,200,000				3,200,000	3,200,000
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			20,815,000		17,875,000	0	0	980,000	16,895,000	16,798,974
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						71,814				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	82,572	485,731			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	411				
7	Drivers' Education Fees					10-1970					17,170
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					75,435
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						82,983	485,731	0	0	92,605
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		485,731			92,605
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	87,919				
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						87,919	485,731	0	0	92,605
24	Ending Cash Basis Fund Balance as of June 30, 2023						66,878	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	66,878	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	87,919				
32						Total Reserve Remaining:	66,878				
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)						85,919				
39	Risk Management and Claims Service						2,000				
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
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CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?

X

Yes

No

If the answer to the above question is "YES", this schedule must be completed.

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.

Part 1: CARES, CRRSA, and ARP REVENUE

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	56,040									56,040
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	26,382									26,382

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998				63,958						63,958
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 Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		82,422	0		63,958	0	0			0	146,380

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	56,040	0		63,958	0	0			0	119,998
42	Total Other Federal Revenue from Revenue Tab	4998	56,040	0		63,958	0	0			0	119,998
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures

FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

54	INSTRUCTION Total Expenditures	1000										0
55	SUPPORT SERVICES Total Expenditures	2000										0

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

(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	
69	GEER I EXPENDITURES (CRRSA)			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					207,616	22,773				230,389	
73	SUPPORT SERVICES Total Expenditures	2000										0	
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	
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					207,616	22,773				230,389	
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	207,616	22,773		0		230,389	
84	Expenditure Section C:												
85	GEER I EXPENDITURES (CARES)			-----DISBURSEMENTS-----									
86				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	FUNCTION												
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	
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	
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	GEER II EXPENDITURES (CRRSA)			-----DISBURSEMENTS-----									
104				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	FUNCTION												
107	1. List the total expenditures for the Functions 1000 and 2000 below												
108	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
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	15,627	500		4,359	48,038					68,524
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)	(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
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)											

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	ARP Child Nutrition (ARP)											
158	-----DISBURSEMENTS-----											
159				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
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				26,382						26,382
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				26,382						26,382
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	ARP IDEA (ARP)											
176	-----DISBURSEMENTS-----											
177				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
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						63,958				63,958
182												
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												

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230	-----DISBURSEMENTS-----											
231				(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
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
237												
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	Other CRRSA Expenditures (not accounted for above)											
248	-----DISBURSEMENTS-----											
249				(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
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												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
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	15,627	500	0	211,975	70,811	0	0			298,913	
289	SUPPORT SERVICES	2000	0	0	0	26,382	63,958	0	0			90,340	
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	0	0	0			0	
292	FOOD SERVICES (Total)	2560	0	0	0	26,382	0	0	0			26,382	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	389,253
294													
295	Expenditure Section O:												
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----										
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
298			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
299	FUNCTION												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		0	207,616	22,773			0			230,389	

	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	434,584			434,584							434,584
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	13,971,821	77,270		14,049,091		50	6,733,690	183,193		6,916,883	7,132,208
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,070,395	52,418		26,122,813		20	12,177,614	1,264,126		13,441,740	12,681,073
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	2,650,334	245,138	636,888	2,258,584		10	1,538,589	218,685	636,888	1,120,386	1,138,198
13	5 Yr Schedule	252	75,089	104,016		179,105		5	56,145	21,469		77,614	101,491
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260	156,035	1,540,108		1,696,143		--					1,696,143
16	Total Capital Assets	200	43,358,258	2,018,950	636,888	44,740,320			20,506,038	1,687,473	636,888	21,556,623	23,183,697
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									1,687,473			

	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		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	16,675,829		
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,201,728		
10	DS	Expenditures 16-24, L178		Total Expenditures		1,485,030		
11	TR	Expenditures 16-24, L214		Total Expenditures		1,094,153		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		453,160		
13	TORT	Expenditures 16-24, L422		Total Expenditures		87,919		
14				Total Expenditures	\$	20,997,819		
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		34,014		
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		591,519		
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 Progs - 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		387,216		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		221,173		
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		153,652		
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		980,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		104,016		
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		501		
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 Progs - 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)	\$			2,472,091
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				18,525,728
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023				1,300.43
99				Estimated OEPP (Line 97 divided by Line 98)	\$			14,245.85
100								

	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>							
3								
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		600,853		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		159,140		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		107,642		
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)		252		
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		292,172		
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)		72,056		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		297,933		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		42,463		
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		718		
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		75,435		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		307,279		
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		51,291		
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		233,435		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		90,508		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		9,968		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		200,971		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		27,452		
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		35,686		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		15,973		
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)		119,998		
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
192						0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		482,418		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		19		
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	3,223,662		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		15,302,066		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,687,473		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		16,989,539		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,300.43		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,064.55		#
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. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>							

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	<p>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.</p>							
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> 233,435							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 48,068							
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			11,535,810		11,535,810	
20	Support Services:							
21	Pupil	2100			1,404,474		1,404,474	
22	Instructional Staff	2200			417,177		417,177	
23	General Admin.	2300			520,896		520,896	
24	School Admin	2400			340,406		340,406	
25	Business:							
26	Direction of Business Spt. Srv.	2510		112,391	0	112,391	0	
27	Fiscal Services	2520		125,075	0	125,075	0	
28	Oper. & Maint. Plant Services	2540			1,648,517	1,648,517	0	
29	Pupil Transportation	2550			1,021,759		1,021,759	
30	Food Services	2560			535,368		535,368	
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			15,003		15,003	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		659,816	0	659,816	0	
38	Other:	2900			36,611		36,611	
39	Community Services	3000			0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			897,282	16,259,962	2,545,799	14,611,445	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	897,282	Total Indirect Costs:	2,545,799	
44				Total Direct Costs:	16,259,962	Total Direct Costs:	14,611,445	
45				= 5.52%		= 17.42%		
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	Washington CHSD 308			53-090-3080-16_AFR22 Washington CHSD 308		
7	53090308016					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				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		X	X	X	Tazewell-Mason Counties Spec. Ed Assoc., Washington District #50
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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

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

School District Name: Washington CHSD 308
 RCDT Number: 53090308016

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	344,538		0	344,538	367,993			367,993
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	111,251	0	0	111,251	110,830			110,830
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		455,789	0	0	455,789	478,823	0	0	478,823
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.

Page 5, line 12, acct 190 - Other Current Assets

\$ 1,172,714 Cash related to self-insured medical account - described further in Note 6 to the financial statement

Page 8, line 80, Other Changes in Fund Balances

\$ (569,045) change in self-insured medical account balance

Page 11, line 74, acct 1690 - Other Food Service

\$ 2,500 Pepsi and student lunches
 935 Food service provided for meetings and events
\$ 3,435

Page 11, line 94, acct 1890 - Other

\$ 252 Reimbursements for lost textbooks or Chromebooks

Page 12, line 108, acct 1993 - Other Local Fees

\$ 48,434 AP testing revenue
 22,422 Dual credit revenue
 1,200 Work based learning revenue
\$ 72,056

Page 12, line 109, acct 1999 - Other Local Revenues

\$ 9,830 E-Rate for category I services
 624 Other reimbursements
 2,275 Print shop revenue
\$ 12,729 (Ed Fund)

\$ 536 Other reimbursements (O&M Fund)

Page 13, line 170, acct 3999 - Other Restricted Revenue from State Sources

\$ 1,291 Library grant (Ed Fund)

\$ 50,000 Maintenance Grant (O&M Fund)

Page 15, line 269, acct 4998 - Other Restricted Revenue from Federal Sources

\$ 56,040 ESSER III Grant (Ed Fund)

\$ 63,958 ARP-IDEA Grant (Transportation Fund)

Page 17, line 75, acct 2900 - Other Support Services

\$ 1,895 Speech Team
 8,382 School newspaper
 1,074 Medical Fees
\$ 11,351 Purchased Services

\$ 2,012 Scholastic Bowl
 1,512 ID Cards
 20,236 Graduation services
 1,500 National Honor Society
\$ 25,260 Supplies and Materials

Page 19, line 175, acct 5400 - Debt Services-Other Objects

\$ 2,500 Debt Payment Fees

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 func—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	17,802,606	2,473,387	1,058,459	259,440	21,593,892
9	Direct Expenditures	16,675,829	1,201,728	1,094,153		18,971,710
10	Difference	1,126,777	1,271,659	(35,694)	259,440	2,622,182
11	Fund Balance - June 30, 2023	6,388,695	7,885,848	708,573	1,340,537	16,323,653
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

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

The District's reporting entity includes its 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 the students of the District, including any 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 District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

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. 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 fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

2. Fiduciary Funds

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

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust 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. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

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

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, 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.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund 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. The original budget was adopted on September 12, 2022 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed Assets

General fixed assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Significant donated general fixed assets are valued at their estimated fair value on the date donated. Donated fixed assets are not recorded in the fund financial statements on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,687,473 for the year ended June 30, 2023. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2021 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2023 was passed December 13, 2021. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2021	2022
Assessed Valuation	<u>\$ 516,468,075</u>	<u>\$ 538,345,294</u>
Education	1.90311	1.94198
Operations and Maintenance	0.41456	0.42303
Bond and Interest	0.29042	0.29627
Transportation	0.13191	0.13460
Municipal Retirement	0.03581	0.03654
Social Security	0.04712	0.04808
Working Cash	0.04806	0.04904
Tort Immunity	0.01602	0.01635
Fire Prevention and Safety	0.00566	0.00440
Special Education	<u>0.09423</u>	<u>0.09616</u>
	<u>2.98690</u>	<u>3.04645</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2023 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 8,212,395
Investments	8,057,279
Other current assets	1,172,714
Student Activity Fund Cash and Investments	<u>415,823</u>
	<u>\$ 17,858,211</u>

Cash and investments at June 30, 2023, are comprised of the following:

Deposits held at local financial institutions	\$ 14,346,712
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,829,529
The Illinois School District Liquid Asset Fund Plus	<u>1,681,970</u>
	<u>\$ 17,858,211</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2023, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,681,970</u>	<u>\$ 1,681,970</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Buildings - permanent	13,971,821	77,270	-	14,049,091
Improvements other than buildings	26,070,395	52,418	-	26,122,813
Capitalized equipment - 10 years	2,650,334	245,138	636,888	2,258,584
Capitalized equipment - 5 years	75,089	104,016	-	179,105
Construction in progress	156,035	1,540,108	-	1,696,143
	<u>43,358,258</u>	<u>2,018,950</u>	<u>636,888</u>	<u>44,740,320</u>
Accumulated depreciation	<u>20,506,038</u>	<u>1,687,473</u>	<u>636,888</u>	<u>21,556,623</u>
Fixed assets (net of accumulated depreciation)	<u>\$ 22,852,220</u>	<u>\$ 331,477</u>	<u>\$ -</u>	<u>\$ 23,183,697</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,885,000 as of June 30, 2023.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The bonds are due in annual installments of \$725,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$7,115,000 as of June 30, 2023.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$10,000 of the 2013 bonds considered defeased are still outstanding. The escrow account balance is \$10,109 as of June 30, 2023.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,695,000 as of June 30, 2023. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2023. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$895,000 of the 2013 and 2021 bonds considered defeased are still outstanding. The escrow account balance is \$885,373 as of June 30, 2023.

A summary of changes in general long-term debt follows:

	Balance July 1, 2022	Issuances	Payments	Balance June 30, 2023
General Obligation Bonds - 2013 Working Cash and Refunding Bonds	\$ 3,125,000	\$ -	\$ 240,000	\$ 2,885,000
2016 Refunding Bonds	7,800,000	-	685,000	7,115,000
2021 Refunding Bonds	3,750,000	-	55,000	3,695,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 17,875,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 16,895,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2024	\$ 1,105,000	\$ 474,138	\$ 1,579,138
2025	1,170,000	444,946	1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 16,895,000</u>	<u>\$ 4,479,246</u>	<u>\$ 21,374,246</u>

The District generally uses the debt service fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2023, the statutory limit for the District provided a legal debt margin as follows:

2022 assessed valuation	<u>\$ 538,345,294</u>
Legal debt margin (6.9% of assessed valuation)	\$ 37,145,825
Less current outstanding debt	<u>(16,895,000)</u>
Legal debt margin remaining	<u>\$ 20,250,825</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was not expended prior to June 30, 2023. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$197,397 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,172,714, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$2,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

The District has committed \$3,043,967 contractually for HVAC projects as of June 30, 2023. Furthermore, by action of the Board of Education, the District has committed an additional \$2,546,159 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$905,615. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2023, \$22,744 of this incentive was due to teachers who declared for retirement prior to June 30, 2023. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2023.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,785,934	\$ 928,359	\$ 4,090,225	\$ 1,785,934	\$ 5,018,584
Operations and Maintenance	7,885,848	-	-	50,000	7,835,848
Debt Service	96,026	-	-	-	96,026
Transportation	708,573	-	-	-	708,573
Municipal Retirement	186,857	-	-	-	186,857
Capital Projects	516,514	-	-	-	516,514
Working Cash	1,340,537	-	-	-	1,340,537
Tort	66,878	-	-	-	66,878
Fire Prevention and Safety	250,458	-	-	-	250,458
Agency Funds	2,002	-	-	2,002	-
	<u>\$ 12,839,627</u>	<u>\$ 928,359</u>	<u>\$ 4,090,225</u>	<u>\$ 1,837,936</u>	<u>\$ 16,020,275</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2023, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,745,442 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2023 and 2022 totaled \$2,225,083 and \$1,321,527, respectively. The unexpended balance of the account, totaling \$1,172,714, is included as part of other current assets in the Educational Fund at June 30, 2023. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2023, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

During the year ended June 30, 2023, the Board of Education of the District approved a \$2,113,000 abatement and transfer from the Working Cash Fund to the Capital Projects Fund. As of June 30, 2023 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2023.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2023 was \$226,123. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

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

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$743,763 on behalf of employees during the year ended June 30, 2023.

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 pension expense associated with the District, and the District recognized revenue and expenditures of \$4,645,034 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$53,789.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$99,027 were paid from federal and special trust funds that required District contributions of \$10,388.

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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. 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.

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (63); inactive plan members entitled to but not yet receiving benefits (40); active plan members (59); total members (162).

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 was 8.89% and for calendar year 2023 it is 7.51%. For the fiscal year ended June 30, 2023, the District contributed \$161,946 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.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2023 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2023, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,223,851) as on behalf OPEB contributions from the State of Illinois.

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2023, the District paid \$63,136, on the cash basis, to the THIS Fund related to this contribution requirement.

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

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participate and receive benefits under this plan. 121 active employees participate in the District's health plan with 27 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2023 the premiums ranged from \$850 per month for individual coverage to \$1,875 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS
 JUNE 30, 2023

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 2,002</u>	<u>\$ 2,002</u>
Total assets	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>2,002</u>	<u>2,002</u>
Total liabilities and fund balances	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Advocate for Awareness	\$ 404	\$ 419	\$ 441	\$ 382
After Prom	5,985	-	-	5,985
Art Club	2,491	3,960	4,025	2,426
Athletics General	7,777	79,524	69,924	17,377
Auto	242	-	-	242
Baseball Fund	8,586	16,843	8,637	16,792
Basketball - Boys	9,851	5,370	11,117	4,104
Bass Fishing	2,702	500	-	3,202
Bloom	3,483	2,221	1,293	4,411
Book Club	3,329	3,849	4,432	2,746
Boys BKB Tournament	(130)	130	-	-
Boys Track	5,134	1,730	2,170	4,694
Broadway Musical	(75)	17,118	9,664	7,379
Cheerleaders	5,387	18,050	20,437	3,000
Chess	833	701	746	788
Chorus	4,972	9,320	7,359	6,933
Counseling	1,649	-	182	1,467
CPR Health Fund	1,677	875	870	1,682
Cross Country	1,211	4,236	2,323	3,124
Drama	6,101	10,848	8,859	8,090
Driving Skills for Life	1,635	446	-	2,081
Engineering Technology	130	18	-	148
Fellowship of Christian Athletes	61	874	840	95
Fitness Club	7,186	2,004	832	8,358
Former Class Funds	7,165	2,861	3,361	6,665
French Club	1,692	-	-	1,692
Freshmen Class	998	3,080	2,098	1,980
Game Club	1,088	2,020	973	2,135
Gay Straight Alliance	196	250	325	121
General Account	356	53,837	53,933	260
Girl's Basketball	2,451	11,180	8,924	4,707
Girls Track	(58)	58	-	-
Global Affairs	267	-	-	267
Golf	9,595	9,852	7,140	12,307
Impact	5,180	-	-	5,180
Inter Rel Coop	5,513	-	1,510	4,003
Interest - ISDLAF	23,536	1,787	-	25,323
Interest - NOW Account	16,323	348	-	16,671
International Club	1,197	-	367	830

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Intramural Account	\$ 971	\$ 2,608	\$ 1,886	\$ 1,693
JFL Football	3,783	1,000	-	4,783
Journalism	69	169	-	238
Junior Class	5,570	54,056	47,986	11,640
Lacrosse-Boys	9,223	23,468	23,561	9,130
Lacrosse-Girls	6,455	10,640	5,531	11,564
Leadership and Community	1,861	2,138	1,832	2,167
Leadership Challenge	218	-	-	218
Life Skills Class	94	-	-	94
Lift A Thon	4,109	-	4,109	-
Mathletes	313	189	242	260
Mini Bakery	235	-	-	235
National Honor Society	7,771	3,050	2,830	7,991
Operation Snowball	2,887	2,716	3,069	2,534
Panther Embroidery Shop	177	21	-	198
Panther Perk	2,056	2,308	2,310	2,054
Pantherettes	4,605	40,014	37,097	7,522
Pep Club	1,155	1,303	928	1,530
Pepsi & 7Up Marketing	5,864	77,668	77,425	6,107
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,617	1,617	-
Preschool (FCS)	423	7,143	4,846	2,720
Readapalooza	440	35	327	148
Renaissance Fair	217	1,165	838	544
Robotics	11,106	27,763	27,416	11,453
Rotary Club Relief	829	-	-	829
Scholastic Bowl	730	-	-	730
Science Club	827	3,806	3,843	790
Senior Class	2,861	5,870	8,127	604
Soccer Boys	6,024	68,614	56,074	18,564
Soccer Girls	1,431	10,802	4,570	7,663
Softball Fund	10,352	13,208	16,657	6,903
Sophomores	709	2,185	1,027	1,867
Spanish Club	1,396	199	-	1,595
Special Ed Co-op	12,558	520	1,415	11,663
Special Events - Athletics	9,753	14,273	20,469	3,557
Speech	556	3,207	3,298	465
State Football playoff	4,429	6,347	7,941	2,835
Student Council	8,291	8,334	5,930	10,695

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Swim Team	\$ 724	\$ 1,429	\$ 2,047	\$ 106
Tennis - Boys	6,822	5,293	4,038	8,077
Tennis - Girls	9,311	7,010	3,543	12,778
Trap Shooting Club	2,039	146	2,185	-
Volleyball	6,300	19,766	26,398	(332)
Washington Twp Special Ed	55	-	-	55
WCHS Ag Club	509	-	161	348
WCHS Hardship	11,653	3,171	4,709	10,115
Welding Club	3,504	4,017	2,795	4,726
Wrestling	7,942	12,169	16,900	3,211
Yearbook	7,155	34,440	21,234	20,361
Scholarships				
General	1,549	-	-	1,549
Cody Carlin Memorial	5,000	5,000	5,000	5,000
Dalfonso Family Scholarship	750	1,750	2,500	-
Erick Norlin Fund	4,000	4,000	4,000	4,000
Floyd O'Reed Memorial	2,000	2,000	2,000	2,000
Hunkler Stagen Scholarship	-	3,000	6,000	(3,000)
Impact Scholarship	1,000	-	-	1,000
James Ashbrook Memorial	2,000	-	2,000	-
Key Club Fund	220	2,186	2,300	106
Marilyn Drake Scholarship	750	-	750	-
Mike Sluder Fund	143	-	-	143
Orange and Black	250	-	250	-
Senior Class Scholarship	-	500	500	-
Stephen F Mason Fund	700	-	350	350
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	3,000	3,000	3,000
	<u>\$ 364,844</u>	<u>\$ 770,122</u>	<u>\$ 719,143</u>	<u>\$ 415,823</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 38,014	\$ -	\$ 38,014
586-18-0406	School Breakfast Program	-	25,940	-	25,940
586-18-0407	National School Lunch Program	-	207,495	-	207,495
586-18-0517	Career and Technical Ed Improvement	42,463	-	-	42,463
586-18-2330	Non-Cash Commodity Value	-	48,068	-	48,068
586-43-2483	Federal Programs: Digital Equity Formula	-	230,389	-	230,389
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	63,958	-	63,958
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	68,266	-	68,266
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	22,261	-	22,261
586-62-1588	Title IVA Student Support and Academic Enrichment	-	9,968	-	9,968
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	-	68,524	-	68,524
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	202,206	-	202,206
	Other grant programs and activities	-	-	25,569	25,569
	All other costs not allocated	-	-	25,684,960	25,684,960
	Totals	<u>\$ 42,463</u>	<u>\$ 985,089</u>	<u>\$ 25,710,529</u>	<u>\$ 26,738,081</u>

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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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
Washington Community High School District No. 308
Washington, 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 Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated October 18, 2023. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington Community High School District No. 308's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2023-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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*.

Washington Community High School District No. 308's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Washington Community High School District No. 308's responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs and corrective action plan. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



October 18, 2023



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington Community High School District No. 308’s (the District) 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 the District’s major federal program for the year ended June 30, 2023. The District’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 generally accepted auditing standards, *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 generally accepted auditing standards, *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 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 a 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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the District, as of and for the year ended June 30, 2023, and the related notes to the financial statements. The basic financial statements referenced above were prepared on a regulatory basis of accounting as prescribed by the Illinois State Board of Education; therefore, they were not presented in accordance with accounting principles generally accepted in the United States of America. We issued our report thereon dated October 18, 2023, which contained an unmodified opinion on the regulatory basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section (as identified in the table of contents) 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 the items in that section.

Koch Consultants, Ltd.

October 18, 2023

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023**

DISTRICT/JOINT AGREEMENT NAME Washington CHSD 308	RCDT NUMBER 53-090-3080-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 65.027018	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Koch Consultants, Ltd. PO Box 1400 Tremont, IL 61568	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 115 Bondurant St Washington, IL 61571		E-MAIL ADDRESS: nate@kochconsultants.com	
		NAME OF AUDIT SUPERVISOR Nathan D. Koch	
		CPA FIRM TELEPHONE NUMBER (309) 267-3796	FAX NUMBER (309) 216-3796

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR) This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews

GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line:**
 - * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
 - * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
- 24. Basis of Accounting
- 25. Name of Entity
- 26. Type of Financial Statements
- 27. Subrecipient information (**Mark "N/A" if not applicable**)

SINGLE AUDIT INFORMATION CHECKLIST

* ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Washington CHSD 308
53-090-3080-16

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 733,991
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		48,068
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(15,973)
AFR TOTAL FEDERAL REVENUES:		\$ 766,086

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES \$ 766,086

Total Current Year Federal Revenues Reported on SEFA:		
Federal Revenues	Column D	\$ 766,086

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE: \$ 766,086

DIFFERENCE: \$ -

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
US DEPARTMENT OF AGRICULTURE											
PASSED THROUGH IL STATE BOARD OF EDUCATION											
COVID - 19 - Child Nutrition Cluster - School Breakfast Program	10.553	2021-4220	\$5,932	\$0	\$5,932	\$0	\$0	\$0	\$0	\$5,932	N/A
COVID - 19 - Child Nutrition Cluster - School Breakfast Program	10.553	2022-4220	58,368	3,772	58,368	0	3,772	0	0	62,140	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2023-4220	0	22,168	0	0	22,168	0	0	22,168	N/A
Total Child Nutrition Cluster - School Breakfast Program			64,300	25,940	64,300	0	25,940	0	0		
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2021-4210	110,614	0	110,614	0	0	0	0	110,614	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2021-4210-SN	677	0	677	0	0	0	0	677	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2022-4210	519,918	39,843	519,918	0	39,843	0	0	559,761	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210	0	141,270	0	0	141,270	0	0	141,270	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2022	22,459	0	22,459	0	0	0	0	22,459	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2023	0	21,105	0	0	21,105	0	0	21,105	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2022	27,828	0	27,828	0	0	0	0	27,828	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2023	0	26,963	0	0	26,963	0	0	26,963	N/A
COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition	10.555	2022-4210-SC	29,853	0	29,853	0	0	0	0	29,853	N/A
COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition	10.555	2023-4210-SC	0	25,754	0	0	25,754	0	0	25,754	N/A
Total Child Nutrition Cluster - National School Lunch Program			711,349	254,935	711,349	0	254,935	0	0		

• (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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
COVID - 19 - Child Nutrition Cluster - Summer Food Service Program for Children	10.559	2021-4225	23,174	0	4,285	0	0	0	4,285	N/A	
Total Child Nutrition Cluster			798,823	280,875	779,934	0	280,875	0	0		
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2021-4210-BT	614	0	614	0	0	0	614	N/A	
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2022-4210-BT	0	628	0	0	628	0	628	N/A	
Total Pandemic EBT Administrative Costs			614	628	614	0	628	0	0		
TOTAL US DEPARTMENT OF AGRICULTURE			799,437	281,503	780,548	0	281,503	0	0		
US DEPARTMENT OF JUSTICE											
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG03782-SSIX	95,425	0	95,425	0	0	0	95,425	95,425	
FEDERAL COMMUNICATIONS COMMISSION											
COVID 19 - Emergency Connectivity Fund Program	32.009	BEAR202102087	44,197	0	44,197	0	0	0	44,197	52,423	
US DEPARTMENT OF EDUCATION											
PASSED THROUGH IL STATE BOARD OF EDUCATION											
Title I Grants to Local Educational Agencies	84.010A	2021-4300	43,015	0	0	0	0	0	0	123,261	
Title I Grants to Local Educational Agencies	84.010A	2022-4300	29,354	42,623	71,977	0	0	0	71,977	75,638	
Title I Grants to Local Educational Agencies	84.010A	2023-4300	0	47,885	0	0	68,266	0	68,266	68,487	
Total Title I Grants to Local Educational Agencies			72,369	90,508	71,977	0	68,266	0	0		
									0		

• (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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
Special Education Cluster - Special Education Grants to States	84.027A	2021-4620	81,137	0	0	0	0	0	0	227,856	
Special Education Cluster - Special Education Grants to States	84.027A	2022-4620	150,448	59,438	209,886	0	0	0	209,886	229,758	
Special Education Cluster - Special Education Grants to States	84.027A	2023-4620	0	141,533	0	0	202,206	0	202,206	381,218	
COVID - 19 - Special Education Cluster - Special Education Grants to States	84.027X	2022-4998-ID	0	63,958	0	0	63,958	0	63,958	65,993	
Total Special Education Cluster - Special Education Grants to States			231,585	264,929	209,886	0	266,164	0	0		
Supporting Effective Instruction State Grants	84.367A	2021-4932	12,258	0	0	0	0	0	0	25,905	
Supporting Effective Instruction State Grants	84.367A	2022-4932	11,266	15,561	26,827	0	0	0	26,827	30,539	
Supporting Effective Instruction State Grants	84.367A	2023-4932	0	11,891	0	0	22,261	0	22,261	27,551	
Total Supporting Effective Instruction State Grants			23,524	27,452	26,827	0	22,261	0	0		
Student Support and Academic Enrichment Program	84.424A	2022-4400	10,000	0	10,000	0	0	0	10,000	10,564	
Student Support and Academic Enrichment Program	84.424A	2023-4400	0	9,968	0	0	9,968	0	9,968	13,019	
Total Student Support and Academic Enrichment Program			10,000	9,968	10,000	0	9,968	0	0		

- (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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
COVID-19 - Education Stabilization Fund (M)	84.425D	2021-4998-E2	293,367	0	204,906	0	0	0	0	204,906	293,367
COVID-19 - Education Stabilization Fund (M)	84.425D	2022-4998-D2	89,373		89,373	0	0	0	0	89,373	89,373
COVID-19 - Education Stabilization Fund (M)	84.425D	2023-4998-D4	0	0	0	0	230,389	0	0	230,389	362,674
COVID-19 - Education Stabilization Fund (M)	84.425U	2022-4998-E3	866,337	56,040	874,339	0	68,524	0	0	942,863	942,863
TOTAL COVID-19 - Education Stabilization Fund (M)			1,249,077	56,040	1,168,618	0	298,913	0	0		
TOTAL US DEPARTMENT OF EDUCATION			1,586,555	448,897	1,487,308	0	665,572	0	0		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES											
PASSED THROUGH IL DEPT OF HEALTHCARE AND FAMILY SERVICES											
Medicaid Cluster - Medicaid Assistance Program	93.778	2021	8,935	0	0	0	0	0	0	0	N/A
Medicaid Cluster - Medicaid Assistance Program	93.778	2022	7,986	6,863	15,468	0	0	0	0	15,468	N/A
Medicaid Cluster - Medicaid Assistance Program	93.778	2023	0	28,823	0	0	38,014	0	0	38,014	N/A
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES - Medicaid Cluster - Medical Assistance Program			16,921	35,686	15,468	0	38,014	0	0		
TOTAL FEDERAL AID			2,542,535	766,086	2,422,946	0	985,089	0	0		

• (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.

WASHINGTON CHSD 308
53-090-3080-16

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)
Year Ending June 30, 2023

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Washington Community High School District No. 308 and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, [Entity #XYZ] provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
NONE		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by [Entity #XYZ] and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	<u>\$21,105</u>		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	<u>\$26,963</u>	Total Non-Cash	\$48,068

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:	NONE
Property	_____
Auto	_____
General Liability	_____
Workers Compensation	_____
Loans/Loan Guarantees Outstanding at June 30:	NONE
District had Federal grants requiring matching expenditures	NO
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))
⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: GAAP - Adverse, Regulatory Basis - Unmodified
(Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
(Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425U	COVID-19 - Education Stabilization Fund	298,913
	Total Amount Tested as Major	\$298,913

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$985,089

% tested as Major 30.34%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2016

3. Criteria or specific requirement

Segregation of accounting duties is key to internal controls and is considered an ideal business practice.

4. Condition

In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.

5. Context¹²

This situation was noted while obtaining an understanding of the District's internal control.

6. Effect

This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

7. Cause

Limited resources of the District do not provide for enough accounting employees to ideally segregate all accounting duties particularly when one or more employees are out of the office.

8. Recommendation

We recognize that given the District's size and number of people involved that it may not be possible to achieve an ideal segregation of duties in all situations. We recommend that the District continue to review areas where duties are not ideally segregated and determine if duties can be better segregated or if additional reviews can be added or existing reviews can be strengthened to mitigate the risks posed by the lack of ideal segregation of duties. When additional reviews are added or existing reviews are modified, if possible, the individual performing the review should have familiarity and understanding of the items being reviewed. In addition, Administration and the Board's close oversight and review of accounting information is an important means of preventing and detecting errors and irregularities when this condition is present.

9. Management's response¹³

The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

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.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____ **NO FINDINGS**

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

WASHINGTON CHSD 308
53-090-3080-16
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
2022-001	In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.	Repeated as finding 2023-001

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.



WASHINGTON

Community High School District 308

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Lack of Ideal Segregation of Duties (Finding No. 2023-001)

Plan – The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

Anticipated Date of Completion for Corrective Action Plan – Ongoing

Contact Person Responsible for Corrective Actions – Karen Beverlin, Assistant Superintendent



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Certified Public Accountants & Consultants

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

We have audited the financial statements of Washington Community High School District No. 308 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2023 and our revised letter to you dated August 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington Community High School District No. 308 are described in Note 1 to the financial statements. During the year ended June 30, 2023, no new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington Community High School District No. 308 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. One material adjustment was required as a result of our audit procedures and was corrected by management. The adjustment is summarized as follows:

\$256,174	to reclassify items included in capital outlay that were below the established capitalization threshold
-----------	---

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2023.

Management Consultations with Other Independent 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 Washington Community High School District No. 308'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. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington Community High School District No. 308's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Included with the regulatory financial statements audited by us is various supplemental and other information some of which is required to be included and some of which was provided for informational purposes only. As described further in our opinion to the financial statements – with the exception of the average daily attendance figure included in the computation of operating expense per pupil, the per capita tuition charges per pupil, information that is propagated by calculations in the prescribed form, current year payment on contracts for indirect cost rate computation, estimated indirect cost rate date, report on shared services or outsourcing, current year budget information in the administrative cost worksheet, and the deficit reduction calculation – we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, 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 supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please see our audit opinion for additional information.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Washington Community High School District No. 308 and is not intended to be, and should not be, used by anyone other than these specified parties.

Koch Consultants, Ltd.

October 18, 2023

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**



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Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions statement of position as of June 30, 2023, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances – all funds; statement of revenues received/revenues; and statement of expenditures disbursed/expenditures - budget to actual for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2023, and the respective cash receipt and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the District. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The combining schedule of assets, liabilities, and fund balances arising from cash transactions - agency fund - regulatory basis on page S1, the schedule of receipts and disbursements - activity funds on pages S2-S4, and the Illinois Grant Accountability and Transparency Act Consolidated Year-End Financial Report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and 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* and should be considered in assessing the District's internal control over financial reporting and compliance.



October 18, 2023

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,696,161	2,573,553	80,697	633,840	179,467	516,514	1,212,881	66,878	250,402
5	Investments	120	2,519,820	5,312,295	15,329	74,733	7,390		127,656		56
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	1,172,714								
13	Total Current Assets		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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									
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	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	1,370,111	50,000							
39	Unreserved Fund Balance	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	415,823								
46	Total Student Activity Current Assets For Student Activity Funds		415,823								
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	415,823								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		415,823								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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		0	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	1,785,934	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		2,002		
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		2,002		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		14,049,091	
18	Site Improvements & Infrastructure	240		26,122,813	
19	Capitalized Equipment	250		2,437,689	
20	Construction in Progress	260		1,696,143	
21	Amount Available in Debt Service Funds	340			96,026
22	Amount to be Provided for Payment on Long-Term Debt	350			16,798,974
23	Total Capital Assets			44,740,320	16,895,000
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			16,895,000
37	Total Long-Term Liabilities				16,895,000
38	Reserved Fund Balance	714	2,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,740,320	
41	Total Liabilities and Fund Balance		2,002	44,740,320	16,895,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				16,895,000
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		2,002		
54	Total Capital Assets District with Student Activity Funds			44,740,320	16,895,000
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				16,895,000
59	Reserved Fund Balance District with Student Activity Funds	714	2,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			44,740,320	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,002	44,740,320	16,895,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
6	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
7	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183								
10	Total Receipts/Revenues		21,223,789	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,481,115				202,101			0	
13	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,485,030	0	0			0	0
17	Total Direct Disbursements/Expenditures		16,675,829	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,097,012	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,126,777	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
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						2,113,000			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		98,037		43,833					
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									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,113,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
77	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,126,777	1,369,696	15,146	8,139	27,393	516,473	(1,853,560)	(4,936)	33,876
79	Fund Balances without Student Activity Funds - July 1, 2022		5,830,963	6,516,152	80,880	700,434	159,464	41	3,194,097	71,814	216,582
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(569,045)								
81	Fund Balances without Student Activity Funds - June 30, 2023		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
84											
85	Student Activity Fund Balance - July 1, 2022		364,844								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	770,122								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	719,143								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		50,979								
91	Student Activity Fund Balance - June 30, 2023		415,823								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	12,784,363	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
96	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
97	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
98	Total Direct Receipts/Revenues		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183	0	0	0	0	0		0	0
100	Total Receipts/Revenues		21,993,911	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,200,258				202,101			0	
103	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,485,030	0	0			0	0
107	Total Direct Disbursements/Expenditures		17,394,972	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		20,816,155	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,177,756	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
116	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,809,952	2,136,935	1,497,023	679,958	184,589		247,731	82,572	29,176
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	485,731								
8	FICA/Medicare Only Purposes Levies	1150					242,896				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		10,295,683	2,136,935	1,497,023	679,958	427,485	0	247,731	82,572	29,176
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	307,036	153,518			51,173				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		307,036	153,518	0	0	51,173	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,580								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		12,580								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	152,478								
70	Sales to Pupils - Breakfast	1612	5,876								
71	Sales to Pupils - A la Carte	1613	432,798								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,266								
74	Other Food Service (Describe & Itemize)	1690	3,435								
75	Total Food Service		600,853								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	68,883								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	90,257								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	770,122								
83	Total District/School Activity Income (without Student Activity Funds)		159,140		0						
84	Total District/School Activity Income (with Student Activity Funds)		929,262								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	107,642								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	252								
95	Total Textbook Income		107,894								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	292,172								
101	Refund of Prior Years' Expenditures	1950	22,603								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	17,170								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,056								
109	Other Local Revenues (Describe & Itemize)	1999	12,729	536							
110	Total Other Revenue from Local Sources		416,730	536	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,784,363								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	25,569								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	25,569	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	4,674,923								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,674,923	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	218,838								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	79,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		297,933	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,463	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	718								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	75,435								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				16,575					
155	Transportation - Special Education	3510				290,704					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		307,279	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,291	50,000							
171	Total Restricted Grants-In-Aid		417,840	50,000	0	307,279	0	0	0	0	0
172	Total Receipts from State Sources	3000	5,092,763	50,000	0	307,279	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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	207,495								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,940								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		233,435				0				
201	TITLE I										
202	Title I - Low Income	4300	90,508								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		90,508	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,968								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,968	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	200,971								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		200,971	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	27,452								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	35,686								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	15,973								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	56,040			63,958					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		670,033	0	0	63,958	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	670,033	0	0	63,958	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,487,482	1,540,701	100,556	372,316	103,965				7,605,020	7,464,052
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,347,319	425,174	62,905	19,532		375			1,855,305	2,030,422
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	106,946	49,188							156,134	183,576
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			9,968						9,968	10,000
14	Interscholastic Programs	1500	504,199	53,172	103,089	70,482	43,441	41,524			815,907	865,259
15	Summer School Programs	1600	29,337	4,677							34,014	44,430
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	298,871	81,120	27,097	6,082					413,170	406,688
18	Bilingual Programs	1800			78						78	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						591,519			591,519	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						719,143			719,143	800,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	633,418	0	0	11,481,115	11,534,427
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	1,352,561	0	0	12,200,258	12,334,427
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	310,019	114,269	466	1,751		581			427,086	383,739
39	Guidance Services	2120	450,276	110,735		23,684					584,695	599,875
40	Health Services	2130	54,965	12,354	177	2,227					69,723	65,300
41	Psychological Services	2140	63,834	7,958							71,792	85,968
42	Speech Pathology & Audiology Services	2150	162,463	48,571							211,034	221,028
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	1,041,557	293,887	643	27,662	0	581	0	0	1,364,330	1,355,910
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	104,400	57,391	10,122	6,344		405			178,662	194,462
47	Educational Media Services	2220	110,237	26,832	18,558	8,432		477			164,536	174,939
48	Assessment & Testing	2230						67,095			67,095	70,000
49	Total Support Services - Instructional Staff	2200	214,637	84,223	28,680	14,776	0	67,977	0	0	410,293	439,401
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,217	8,649	116,886	8,297		16,843			155,892	177,926
52	Executive Administration Services	2320	265,038	69,240	2,647	4,638		2,975			344,538	345,308
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	270,255	77,889	119,533	12,935	0	19,818	0	0	500,430	523,234

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	254,314	67,771	3,247	4,297	139	2,303			332,071	350,918
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	254,314	67,771	3,247	4,297	139	2,303	0	0	332,071	350,918
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	80,000	22,862	3,071	1,836		3,482			111,251	110,620
62	Fiscal Services	2520	99,189	9,324	495	287		130			109,425	114,320
63	Operation & Maintenance of Plant Services	2540	360,673	111,251	37,057	2,161					511,142	605,670
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	220,615	58,142	6,025	451,462	2,206	752			739,202	778,903
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	760,477	201,579	46,648	455,746	2,206	4,364	0	0	1,471,020	1,609,513
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	245,895	44,590	284,215	46,621	71,422				692,743	953,634
74	Total Support Services - Central	2600	245,895	44,590	284,215	46,621	71,422	0	0	0	692,743	953,634
75	Other Support Services (Describe & Itemize)	2900			11,351	25,260					36,611	50,601
76	Total Support Services	2000	2,787,135	769,939	494,317	587,297	73,767	95,043	0	0	4,807,498	5,283,211
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			84,050						84,050	84,050
81	Payments for Special Education Programs	4120			20,644			70,864			91,508	111,004
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			104,694			70,864			175,558	195,054
87	Payments for Regular Programs - Tuition	4210						1,353			1,353	2,000
88	Payments for Special Education Programs - Tuition	4220						210,305			210,305	228,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						211,658			211,658	230,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									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	
104	Total Payments to Other Govt Units	4000			104,694			282,522			387,216	425,054
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										250,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,010,983	0	0	16,675,829	17,492,692
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,730,126	0	0	17,394,972	18,292,692
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,126,777	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,177,756	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			39,994		153,652				193,646	850,000
128	Operation & Maintenance of Plant Services	2540	23,349		602,408	382,325					1,008,082	1,105,036
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
134	COMMUNITY SERVICES (O&M)	3000									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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										567,000
155	Total Direct Disbursements/Expenditures		23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	2,522,036
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,271,659	

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
157	30 - DEBT SERVICES (DS)											
158												
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						502,530			502,530	531,656
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							980,000			980,000	980,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,500			2,500	3,000
176	Total Debt Services	5000			0			1,485,030			1,485,030	1,514,656
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,485,030			1,485,030	1,514,656
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,146	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	239,408	4,258	691,487	54,984	104,016				1,094,153	2,137,947
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,137,947
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,691
214	Total Disbursements/ Expenditures		239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,163,638
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,694)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		101,022							101,022	
220	Pre-K Programs	1125									0	104,655
221	Special Education Programs (Functions 1200-1220)	1200		66,478							66,478	76,845
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,696							1,696	832
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		28,165							28,165	29,230
228	Summer School Programs	1600		501							501	771
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,239							4,239	4,237
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		202,101							202,101	216,570
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		16,985							16,985	19,130
237	Guidance Services	2120		11,389							11,389	12,033
238	Health Services	2130		8,582							8,582	10,360
239	Psychological Services	2140		926							926	2,642
240	Speech Pathology & Audiology Services	2150		2,262							2,262	1,093
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		40,144							40,144	45,258
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,298							1,298	
245	Educational Media Services	2220		5,586							5,586	5,995
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		6,884							6,884	5,995
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,290							1,290	1,299
250	Executive Administration Services	2320		17,219							17,219	17,685
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		18,509							18,509	18,984
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		8,474							8,474	8,494
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	Total Support Services - School Administration	2400		8,474							8,474	8,494
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,140							1,140	1,160
261	Fiscal Services	2520		15,650							15,650	16,983
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		58,334							58,334	71,607
264	Pupil Transportation Services	2550		31,622							31,622	36,373
265	Food Services	2560		31,807							31,807	36,956
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		138,553							138,553	163,079
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,495							38,495	42,699
274	Total Support Services - Central	2600		38,495							38,495	42,699
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		251,059							251,059	284,509
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			453,160							453,160	501,079
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,393	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			59,828			1,540,108			1,599,936	2,817,041
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041
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	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,596,527)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									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	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									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	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									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	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365							1,957		1,957	1,957

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
365	Total Support Services - General Administration	2300	0	0	0	0	0	1,957	0	0	1,957	6,957
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
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	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,959			70,959	70,000
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	70,959	0	0	70,959	70,000
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630			2,000			13,003			15,003	13,003
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	2,000	0	0	13,003	0	0	15,003	13,003
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	2,000	0	0	85,919	0	0	87,919	89,960
388	COMMUNITY SERVICES (TF)	3000									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	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									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	
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	
419	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	2,000	0	0	85,919	0	0	87,919	89,960
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,936)	
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	247,315
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	247,315
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	247,315
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									0	
451	Principal Retired)										0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	247,315
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,876	

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

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

The District's reporting entity includes its 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 the students of the District, including any 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 District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

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. 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 fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

2. Fiduciary Funds

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

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust 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. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

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

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, 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.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund 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. The original budget was adopted on September 12, 2022 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed Assets

General fixed assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Significant donated general fixed assets are valued at their estimated fair value on the date donated. Donated fixed assets are not recorded in the fund financial statements on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,687,473 for the year ended June 30, 2023. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2021 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2023 was passed December 13, 2021. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2021	2022
Assessed Valuation	<u>\$ 516,468,075</u>	<u>\$ 538,345,294</u>
Education	1.90311	1.94198
Operations and Maintenance	0.41456	0.42303
Bond and Interest	0.29042	0.29627
Transportation	0.13191	0.13460
Municipal Retirement	0.03581	0.03654
Social Security	0.04712	0.04808
Working Cash	0.04806	0.04904
Tort Immunity	0.01602	0.01635
Fire Prevention and Safety	0.00566	0.00440
Special Education	<u>0.09423</u>	<u>0.09616</u>
	<u>2.98690</u>	<u>3.04645</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2023 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 8,212,395
Investments	8,057,279
Other current assets	1,172,714
Student Activity Fund Cash and Investments	<u>415,823</u>
	<u>\$ 17,858,211</u>

Cash and investments at June 30, 2023, are comprised of the following:

Deposits held at local financial institutions	\$ 14,346,712
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,829,529
The Illinois School District Liquid Asset Fund Plus	<u>1,681,970</u>
	<u>\$ 17,858,211</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2023, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,681,970</u>	<u>\$ 1,681,970</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Buildings - permanent	13,971,821	77,270	-	14,049,091
Improvements other than buildings	26,070,395	52,418	-	26,122,813
Capitalized equipment - 10 years	2,650,334	245,138	636,888	2,258,584
Capitalized equipment - 5 years	75,089	104,016	-	179,105
Construction in progress	156,035	1,540,108	-	1,696,143
	<u>43,358,258</u>	<u>2,018,950</u>	<u>636,888</u>	<u>44,740,320</u>
Accumulated depreciation	<u>20,506,038</u>	<u>1,687,473</u>	<u>636,888</u>	<u>21,556,623</u>
Fixed assets (net of accumulated depreciation)	<u>\$ 22,852,220</u>	<u>\$ 331,477</u>	<u>\$ -</u>	<u>\$ 23,183,697</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,885,000 as of June 30, 2023.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The bonds are due in annual installments of \$725,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$7,115,000 as of June 30, 2023.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$10,000 of the 2013 bonds considered defeased are still outstanding. The escrow account balance is \$10,109 as of June 30, 2023.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,695,000 as of June 30, 2023. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2023. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$895,000 of the 2013 and 2021 bonds considered defeased are still outstanding. The escrow account balance is \$885,373 as of June 30, 2023.

A summary of changes in general long-term debt follows:

	Balance July 1, 2022	Issuances	Payments	Balance June 30, 2023
General Obligation Bonds - 2013 Working Cash and Refunding Bonds	\$ 3,125,000	\$ -	\$ 240,000	\$ 2,885,000
2016 Refunding Bonds	7,800,000	-	685,000	7,115,000
2021 Refunding Bonds	3,750,000	-	55,000	3,695,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 17,875,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 16,895,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2024	\$ 1,105,000	\$ 474,138	\$ 1,579,138
2025	1,170,000	444,946	1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 16,895,000</u>	<u>\$ 4,479,246</u>	<u>\$ 21,374,246</u>

The District generally uses the debt service fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2023, the statutory limit for the District provided a legal debt margin as follows:

2022 assessed valuation	<u>\$ 538,345,294</u>
Legal debt margin (6.9% of assessed valuation)	\$ 37,145,825
Less current outstanding debt	<u>(16,895,000)</u>
Legal debt margin remaining	<u>\$ 20,250,825</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was not expended prior to June 30, 2023. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$197,397 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,172,714, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$2,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

The District has committed \$3,043,967 contractually for HVAC projects as of June 30, 2023. Furthermore, by action of the Board of Education, the District has committed an additional \$2,546,159 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$905,615. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2023, \$22,744 of this incentive was due to teachers who declared for retirement prior to June 30, 2023. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2023.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,785,934	\$ 928,359	\$ 4,090,225	\$ 1,785,934	\$ 5,018,584
Operations and Maintenance	7,885,848	-	-	50,000	7,835,848
Debt Service	96,026	-	-	-	96,026
Transportation	708,573	-	-	-	708,573
Municipal Retirement	186,857	-	-	-	186,857
Capital Projects	516,514	-	-	-	516,514
Working Cash	1,340,537	-	-	-	1,340,537
Tort	66,878	-	-	-	66,878
Fire Prevention and Safety	250,458	-	-	-	250,458
Agency Funds	2,002	-	-	2,002	-
	<u>\$ 12,839,627</u>	<u>\$ 928,359</u>	<u>\$ 4,090,225</u>	<u>\$ 1,837,936</u>	<u>\$ 16,020,275</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2023, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,745,442 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2023 and 2022 totaled \$2,225,083 and \$1,321,527, respectively. The unexpended balance of the account, totaling \$1,172,714, is included as part of other current assets in the Educational Fund at June 30, 2023. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2023, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

During the year ended June 30, 2023, the Board of Education of the District approved a \$2,113,000 abatement and transfer from the Working Cash Fund to the Capital Projects Fund. As of June 30, 2023 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2023.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2023 was \$226,123. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

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

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$743,763 on behalf of employees during the year ended June 30, 2023.

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 pension expense associated with the District, and the District recognized revenue and expenditures of \$4,645,034 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$53,789.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$99,027 were paid from federal and special trust funds that required District contributions of \$10,388.

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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. 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.

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (63); inactive plan members entitled to but not yet receiving benefits (40); active plan members (59); total members (162).

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 was 8.89% and for calendar year 2023 it is 7.51%. For the fiscal year ended June 30, 2023, the District contributed \$161,946 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.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2023 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2023, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,223,851) as on behalf OPEB contributions from the State of Illinois.

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2023, the District paid \$63,136, on the cash basis, to the THIS Fund related to this contribution requirement.

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

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participate and receive benefits under this plan. 121 active employees participate in the District's health plan with 27 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2023 the premiums ranged from \$850 per month for individual coverage to \$1,875 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS
 JUNE 30, 2023

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 2,002</u>	<u>\$ 2,002</u>
Total assets	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>2,002</u>	<u>2,002</u>
Total liabilities and fund balances	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Advocate for Awareness	\$ 404	\$ 419	\$ 441	\$ 382
After Prom	5,985	-	-	5,985
Art Club	2,491	3,960	4,025	2,426
Athletics General	7,777	79,524	69,924	17,377
Auto	242	-	-	242
Baseball Fund	8,586	16,843	8,637	16,792
Basketball - Boys	9,851	5,370	11,117	4,104
Bass Fishing	2,702	500	-	3,202
Bloom	3,483	2,221	1,293	4,411
Book Club	3,329	3,849	4,432	2,746
Boys BKB Tournament	(130)	130	-	-
Boys Track	5,134	1,730	2,170	4,694
Broadway Musical	(75)	17,118	9,664	7,379
Cheerleaders	5,387	18,050	20,437	3,000
Chess	833	701	746	788
Chorus	4,972	9,320	7,359	6,933
Counseling	1,649	-	182	1,467
CPR Health Fund	1,677	875	870	1,682
Cross Country	1,211	4,236	2,323	3,124
Drama	6,101	10,848	8,859	8,090
Driving Skills for Life	1,635	446	-	2,081
Engineering Technology	130	18	-	148
Fellowship of Christian Athletes	61	874	840	95
Fitness Club	7,186	2,004	832	8,358
Former Class Funds	7,165	2,861	3,361	6,665
French Club	1,692	-	-	1,692
Freshmen Class	998	3,080	2,098	1,980
Game Club	1,088	2,020	973	2,135
Gay Straight Alliance	196	250	325	121
General Account	356	53,837	53,933	260
Girl's Basketball	2,451	11,180	8,924	4,707
Girls Track	(58)	58	-	-
Global Affairs	267	-	-	267
Golf	9,595	9,852	7,140	12,307
Impact	5,180	-	-	5,180
Inter Rel Coop	5,513	-	1,510	4,003
Interest - ISDLAF	23,536	1,787	-	25,323
Interest - NOW Account	16,323	348	-	16,671
International Club	1,197	-	367	830

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Intramural Account	\$ 971	\$ 2,608	\$ 1,886	\$ 1,693
JFL Football	3,783	1,000	-	4,783
Journalism	69	169	-	238
Junior Class	5,570	54,056	47,986	11,640
Lacrosse-Boys	9,223	23,468	23,561	9,130
Lacrosse-Girls	6,455	10,640	5,531	11,564
Leadership and Community	1,861	2,138	1,832	2,167
Leadership Challenge	218	-	-	218
Life Skills Class	94	-	-	94
Lift A Thon	4,109	-	4,109	-
Mathletes	313	189	242	260
Mini Bakery	235	-	-	235
National Honor Society	7,771	3,050	2,830	7,991
Operation Snowball	2,887	2,716	3,069	2,534
Panther Embroidery Shop	177	21	-	198
Panther Perk	2,056	2,308	2,310	2,054
Pantherettes	4,605	40,014	37,097	7,522
Pep Club	1,155	1,303	928	1,530
Pepsi & 7Up Marketing	5,864	77,668	77,425	6,107
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,617	1,617	-
Preschool (FCS)	423	7,143	4,846	2,720
Readapalooza	440	35	327	148
Renaissance Fair	217	1,165	838	544
Robotics	11,106	27,763	27,416	11,453
Rotary Club Relief	829	-	-	829
Scholastic Bowl	730	-	-	730
Science Club	827	3,806	3,843	790
Senior Class	2,861	5,870	8,127	604
Soccer Boys	6,024	68,614	56,074	18,564
Soccer Girls	1,431	10,802	4,570	7,663
Softball Fund	10,352	13,208	16,657	6,903
Sophomores	709	2,185	1,027	1,867
Spanish Club	1,396	199	-	1,595
Special Ed Co-op	12,558	520	1,415	11,663
Special Events - Athletics	9,753	14,273	20,469	3,557
Speech	556	3,207	3,298	465
State Football playoff	4,429	6,347	7,941	2,835
Student Council	8,291	8,334	5,930	10,695

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Swim Team	\$ 724	\$ 1,429	\$ 2,047	\$ 106
Tennis - Boys	6,822	5,293	4,038	8,077
Tennis - Girls	9,311	7,010	3,543	12,778
Trap Shooting Club	2,039	146	2,185	-
Volleyball	6,300	19,766	26,398	(332)
Washington Twp Special Ed	55	-	-	55
WCHS Ag Club	509	-	161	348
WCHS Hardship	11,653	3,171	4,709	10,115
Welding Club	3,504	4,017	2,795	4,726
Wrestling	7,942	12,169	16,900	3,211
Yearbook	7,155	34,440	21,234	20,361
Scholarships				
General	1,549	-	-	1,549
Cody Carlin Memorial	5,000	5,000	5,000	5,000
Dalfonso Family Scholarship	750	1,750	2,500	-
Erick Norlin Fund	4,000	4,000	4,000	4,000
Floyd O'Reed Memorial	2,000	2,000	2,000	2,000
Hunkler Stagen Scholarship	-	3,000	6,000	(3,000)
Impact Scholarship	1,000	-	-	1,000
James Ashbrook Memorial	2,000	-	2,000	-
Key Club Fund	220	2,186	2,300	106
Marilyn Drake Scholarship	750	-	750	-
Mike Sluder Fund	143	-	-	143
Orange and Black	250	-	250	-
Senior Class Scholarship	-	500	500	-
Stephen F Mason Fund	700	-	350	350
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	3,000	3,000	3,000
	<u>\$ 364,844</u>	<u>\$ 770,122</u>	<u>\$ 719,143</u>	<u>\$ 415,823</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 38,014	\$ -	\$ 38,014
586-18-0406	School Breakfast Program	-	25,940	-	25,940
586-18-0407	National School Lunch Program	-	207,495	-	207,495
586-18-0517	Career and Technical Ed Improvement	42,463	-	-	42,463
586-18-2330	Non-Cash Commodity Value	-	48,068	-	48,068
586-43-2483	Federal Programs: Digital Equity Formula	-	230,389	-	230,389
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	63,958	-	63,958
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	68,266	-	68,266
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	22,261	-	22,261
586-62-1588	Title IVA Student Support and Academic Enrichment	-	9,968	-	9,968
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	-	68,524	-	68,524
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	202,206	-	202,206
	Other grant programs and activities	-	-	25,569	25,569
	All other costs not allocated	-	-	25,684,960	25,684,960
Totals		<u>\$ 42,463</u>	<u>\$ 985,089</u>	<u>\$ 25,710,529</u>	<u>\$ 26,738,081</u>



ALEXI GIANNOULIAS • Secretary of State & State Librarian

Illinois State Library, Gwendolyn Brooks Building
300 S. Second St., Springfield, IL 62701-1796

ilsos.gov

Illinois State Library

SCHOOL DISTRICT LIBRARY GRANT PROGRAM APPLICATION

Please review the following instructions before you proceed:

- Use only the latest version of Adobe Acrobat Reader to complete the application. Windows and Mac versions of the free Adobe Acrobat Reader are available at: <https://get.adobe.com/reader/>. Alternate PDF viewers will not support the successful completion of this application.
- Download the fillable PDF to your computer before completing the grant application.
- **Part I: School District Identification**
 1. Supply the school district's full legal name.
 2. Locate the school district's Illinois State Library control number (five digits) at [L2: Library Directory & Learning Calendar](#).
 3. Verify the Illinois State Board of Education (ISBE) 11-digit district number at [ISBE's Research and Data Reporting, Fall Enrollment Counts](#), at the Serving School Summary tab.
 4. Supply full contact information as required.
- **Part II: Standards and Compliance**
 - 5 and 6. Review the associated Illinois Compiled Statute (ILCS) and respond to each question accordingly.
- **Part III: Eligible Attendance Centers (buildings)**
 7. Verify the ISBE school building number (last 4 digits of column B) in the full preceding school year at [ISBE's Research and Data Reporting, Fall Enrollment Counts](#), at the Serving School Summary tab.
- **Part IV. Proposed Plan for Utilizing Grant Funds for Library Services**
 8. Check all boxes that apply. Please note that if you decide to spend outside of the categories indicated at the checked boxes, you must submit a request to amend the budget by email to SchoolGrant@ilsos.gov. There is no risk if you fail to spend all grant funds within the selected categories, only if you spend outside of the selected categories. Please remember to spend all grant funds by the appropriate deadline as indicated on the [Illinois State Library's School District Library Grant webpage](#).
- Save the completed application as a PDF. Send the application as an attachment in an email to SchoolGrant@ilsos.gov.
- Remember to submit the required Expenditure Report to SchoolGrant@ilsos.gov.
- Further instructions for completing this fillable PDF grant application are available at: ilsos.gov/departments/library/grants/grant-pdf-instructions.html.



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ilsos.gov

Illinois State Library
SCHOOL DISTRICT LIBRARY GRANT PROGRAM APPLICATION

Enter initials to confirm authorization to submit this application and to acknowledge that you have read and understand the Program Overview and Administrative Rules for this grant offering from the Illinois State Library. If initials have not been entered (typed) on this line, the application will not be reviewed or considered for funding by the Illinois State Library.

Initials

Date

PART I: SCHOOL DISTRICT IDENTIFICATION

1. School district's legal name: _____
2. School district's Illinois State Library control number (five digits): _____
3. School district's (ISBE) RCDT (Reg/Cty/Dist/Type) number (11 digits): _____
4. Contact information for person completing grant application:

Prefix

First name

Last name

Email

City

Telephone number

Ext.

PART II: STANDARDS AND COMPLIANCE

5. Does this district’s school library program provide library services that either meet or show progress toward meeting the Illinois school library standards as most recently adopted by the Association of Illinois School Library Educators? [75 ILCS 10/8.4(4)]

Yes No

6. (a) Has this district’s financial support for the school library or libraries been maintained **undiminished**? [75 ILCS 10/8.4(5)]

Yes No

(b) If financial support has diminished, does this district certify that the percentage of diminution of financial support is no more than the percentage of diminution of the district’s total financial support for educational and operations purposes since the submission of the last previous application of the district for the school library per student grant that was funded? [75 ILCS 10/8.4(5)]

Yes No

If no, explain:

PART III: ELIGIBLE ATTENDANCE CENTERS (BUILDINGS)

7. Enter each eligible attendance center (building) and its building number (four digits) using ISBE data:

1. Go to: Research and Data Reporting, Fall Enrollment Counts to complete this section.
2. Use the full preceding school year to locate corresponding school building numbers at ISBE’s Research and Data Reporting, Fall Enrollment Counts, at the Serving School Summary tab. Column E contains the name of the corresponding eligible attendance center. Column B includes the building number. To clarify, the last four digits within Column B equal the building number for each eligible attendance center.
3. If an attendance center has changed names, add “name change” after the building name.
4. New attendance centers are not eligible for grant funding until the next school year.

ISBE 4-Digit School #	Name of School

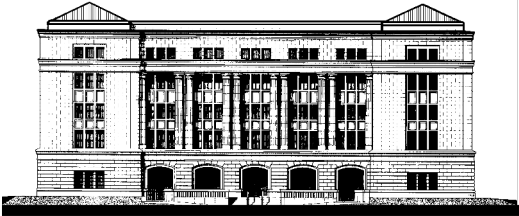
PART IV: PROPOSED PLAN FOR UTILIZING GRANT FUNDS FOR LIBRARY SERVICES

8. Check all that apply:

- LIBRARY MATERIALS: PRINT AND NON-PRINT — Include books, magazines, newspapers, video (DVD, VHS), audio (music/spoken word CDs and cassettes), microforms, scores, maps, Accelerated Reader Tests.
- LIBRARY MATERIALS: ELECTRONIC RESOURCES — Include materials that are distributed digitally online and can be accessed via a computer, the internet, or a portable device such as an e-book reader. Types of electronic resources include e-books, e-serials (including journals), government documents, databases (including locally mounted, full text or not), electronic files, reference tools, scores, maps, or pictures in electronic or digital format, including materials digitized by the library.

Include equipment expenditures that are inseparably bundled into the price of the information service product. Include expenditures for materials held locally and for remote electronic materials for which permanent or temporary access rights have been acquired, and expenditures for database licenses.

- LIBRARY AUTOMATION SYSTEMS — Include fees for membership and services in an Illinois regional library system LLSAP, a stand-alone automation system, or a non-LLSAP consortium. Automated library system's products/functionalities include, but are not limited to: circulation, public access catalog, holds/reserves.
- LIBRARY CONTRACTUAL SERVICES.
- LIBRARY STAFF DEVELOPMENT — Include continuing education, conferences/meetings, travel.
- LIBRARY SERVICES — Programs and public relations for students, faculty, and/or administration.
- LIBRARY SUPPLIES — Include book jackets, bookends, magazine storage boxes, book repair tape.
- LIBRARY EQUIPMENT — Include equipment purchased for library use and housed in the library.
- LIBRARY TELEPHONE/TELECOMMUNICATIONS.
- LIBRARY PERSONNEL.
- LIBRARY PROFESSIONAL SERVICES CONTRACTS — Include fees paid to consultants or contractual staff for provision of library-related services.
- OTHER — Identify and explain.



School District Library Grant Expenditures Report

Identify Fiscal Year (FY): _____

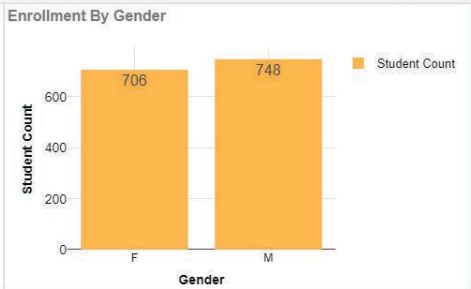
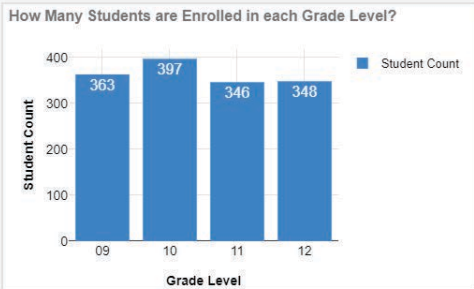
School District's Illinois State Library Control Number (five digits): _____

School District's Legal Name: _____

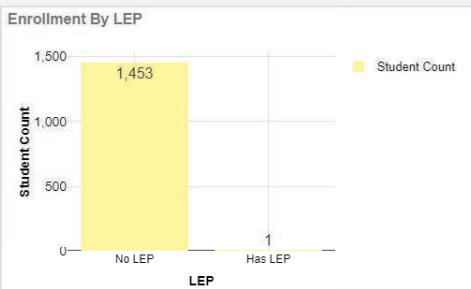
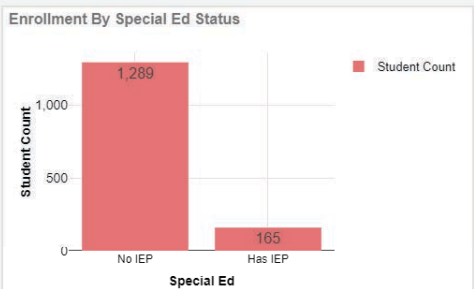
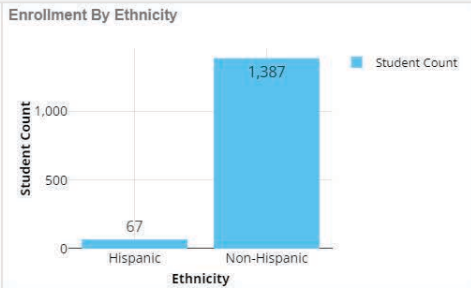
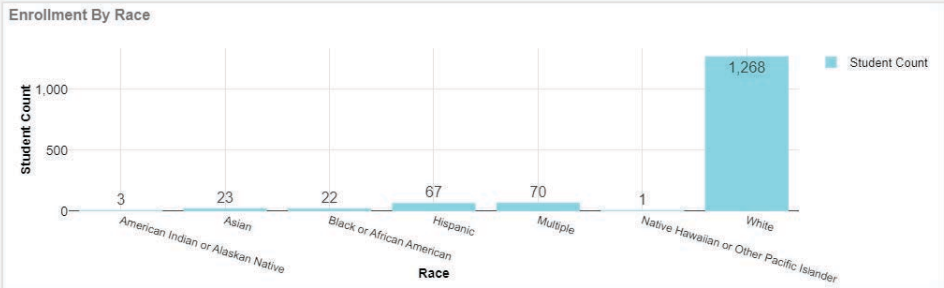
CHECK EXPENDITURES BY CATEGORY

- Library Materials: Print and Non-Print
- Library Materials: Electronic Resources
- Library Automation Systems
- Library Contractual Services
- Library Staff Development
- Library Services: Programs and Public Relations
- Library Supplies
- Library Equipment
- Library Telephone/Telecommunications
- Library Personnel
- Library Professional Services Contracts
- Other – Specify

Total School District Library Grant Program funds received: \$ _____
(Must be exact amount - do not round up or down)



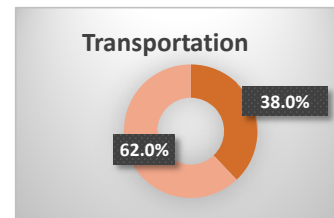
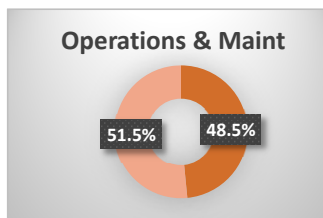
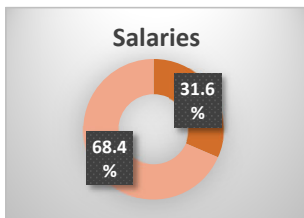
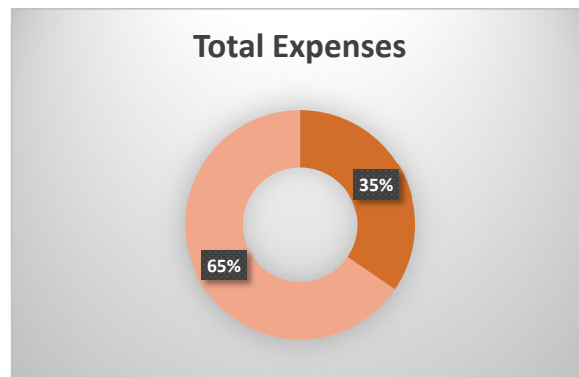
Student Enrollment	
School Year	Student Count
2024	1,454
Filters	
Chronic Absenteeism	View Filters
Class Of	<ul style="list-style-type: none"> Including Student Status Active
Disability	
Gender	
Grade Level	



Washington Community High School
2023-2024 Expense Report
As of October 31, 2023

Expenses by Fund					
	<u>Budgeted</u>	<u>Actual</u>	<u>% Expended</u>	<u>Remaining</u>	
Education Fund - 10	\$ 18,976,059.30	\$ 5,963,546.49	31.4%	68.6%	
Operations & Maintenance Fund - 20	\$ 5,069,840.59	\$ 2,453,294.97	48.4%	51.6%	
Bond & Interest Fund - 30	\$ 1,610,686.00	\$ 12,746.22	0.8%	99.2%	
Transportation Fund - 40	\$ 1,488,722.63	\$ 536,204.98	36.0%	64.0%	
Transportation Special Ed Coop Fund - 41	\$ 1,913,331.52	\$ 587,900.24	30.7%	69.3%	
IMRF/Social Security Fund - 50	\$ 536,179.61	\$ 156,561.23	29.2%	70.8%	
Capital Improvements Fund - 60	\$ 517,014.00	\$ 506,923.32	98.0%	2.0%	
Working Cash Fund - 70	\$ -	\$ -	0.0%	0.0%	
Tort Immunity Fund - 80	\$ 88,319.59	\$ 30,470.65	34.5%	65.5%	
Life Safety Fund - 90	\$ 275,600.00	\$ 275,600.00	100.0%	0.0%	
Totals	\$ 30,475,753.24	\$ 10,523,248.10	34.5%	65.5%	

Itemized Expenses:	<u>Budgeted</u>	<u>Actual</u>	<u>% Expended</u>	<u>% Remaining</u>
Payroll	\$ 11,873,077.38	\$ 3,746,649.78	31.6%	68.4%
Retirement/Insurance	\$ 3,476,736.12	\$ 1,110,641.33	31.9%	68.1%
IMRF/Social Security	\$ 536,179.61	\$ 156,561.23	29.2%	70.8%
Cafeteria	\$ 518,074.26	\$ 112,120.25	21.6%	78.4%
Athletics	\$ 324,050.59	\$ 101,506.01	31.3%	68.7%
Out of District Tuition	\$ 872,000.00	\$ 143,834.97	16.5%	83.5%
Other	\$ 2,236,912.58	\$ 845,500.12	37.8%	62.2%
Operations & Maintenance	\$ 5,016,715.59	\$ 2,430,781.05	48.5%	51.5%
Transportation	\$ 1,217,056.00	\$ 462,012.93	38.0%	62.0%
Special Ed Transportation Coop	\$ 1,913,331.52	\$ 587,900.24	30.7%	69.3%
Bond	\$ 1,610,686.00	\$ 12,746.22	0.8%	99.2%
Capital Projects	\$ 517,014.00	\$ 506,923.32	98.0%	2.0%
Tort Immunity	\$ 88,319.59	\$ 30,470.65	34.5%	65.5%
Life Safety	\$ 275,600.00	\$ 275,600.00	100.0%	0.0%



Investment Report 10/31/2023

	<i>Education</i>	<i>Building</i>	<i>Bond & Int</i>	<i>Transportation</i>	<i>IMRF</i>	<i>Working Cash</i>	<i>Life Safety</i>
ISDLAF - 5.295%		\$5.22					
ISDMAX - 5.309%	\$702,603.24	\$728,909.93	\$15,602.05	\$76,065.51	\$7,521.38	\$129,932.98	\$56.75
Heartland IMA - 5.51%	\$1,861,438.03						
Desingated Funds (CIL Invest) - 3%		\$34,861.13					
Desingated Funds Investments - 5%		\$4,613,232.88					
Total	\$2,564,041.27	\$5,377,009.16	\$15,602.05	\$76,065.51	\$7,521.38	\$129,932.98	\$56.75
Total Investments							
\$8,170,229.10							

Cash On Hand Investment Report 10/31/2023

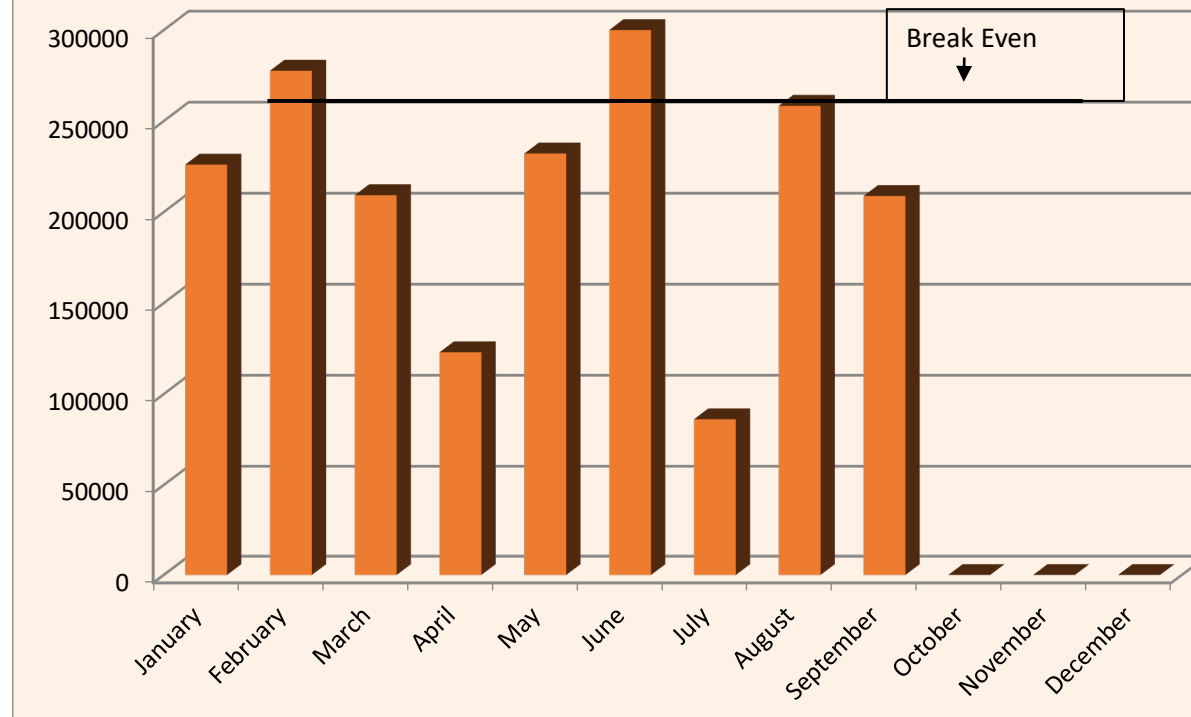
	<i>Education</i>	<i>Building</i>	<i>Bond & Int</i>	<i>Transportation</i>	<i>IMRF</i>	<i>Working Cash</i>	<i>Life Safety</i>
Starting Balance	\$ 3,000,000.00	\$ 1,000,000.00		\$ 500,000.00	\$ 200,000.00	\$ 1,400,000.00	
Deposit							
Withdrawal							
Interest	\$ 8,630.14	\$ 2,876.71		\$ 1,438.36	\$ 575.34	\$ 4,027.40	
Interest Rate	5%	5%		5%	5%	5%	
Ending Balance	\$ 3,008,630.14	\$ 1,002,876.71		\$ 501,438.36	\$ 200,575.34	\$ 1,404,027.40	
Total Investments							
\$6,117,547.95							

Insurance Report thru 9/30/2023

Insurance Costs	Last Year 2022	This year	Difference
Medical	\$1,567,984	\$1,460,284	-\$107,701
Dental	\$165,297	\$123,610	-\$41,687
Pharmacy	\$146,023	\$173,103	\$27,080
Vision	\$4,753	\$5,823	\$1,070
Stop Loss/Admin Fees	\$457,523	\$424,953	-\$32,570
Total Fixed/Claim	\$2,341,580	\$2,187,772	-\$153,808
Less Spec Reimb	\$457,523	\$139,267	-\$318,256
Total Cost	\$1,884,058	\$2,048,506	\$164,448

Year-to-Date Revenue	\$ 2,056,790
Year-to-Date Expenses	\$ 2,048,506
Revenue vs. Expenses	\$ 8,284

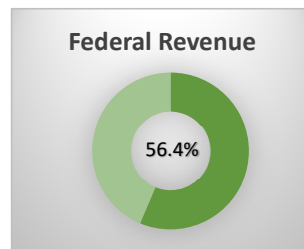
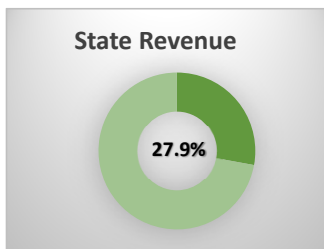
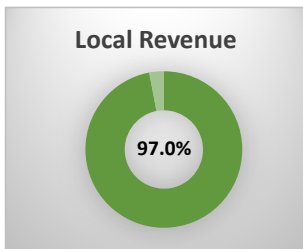
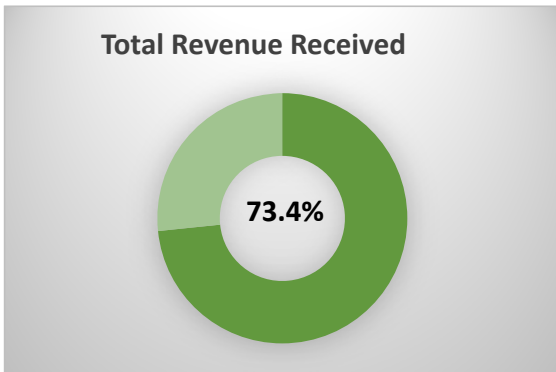
Monthly Health Insurance Expenditures 2023



Washington Community High School
2023-2024 Revenue Report
As of October 31, 2023

<u>Revenue by Fund</u>		<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>Remaining</u>
Education Fund - 10	\$	18,976,889.35	\$ 13,580,709.74	71.6%	28.4%
Operations & Maintenance Fund - 20	\$	2,595,884.10	\$ 2,347,594.19	90.4%	9.6%
Bond & Interest Fund - 30	\$	1,624,903.60	\$ 1,581,189.32	97.3%	2.7%
Transportation Fund - 40	\$	1,356,657.77	\$ 1,174,421.54	86.6%	13.4%
Transportation Special Ed Coop Fund - 41	\$	1,913,331.52	\$ 580,062.14	30.3%	69.7%
IMRF/Social Security Fund - 50	\$	536,526.81	\$ 460,170.14	85.8%	14.2%
Capital Improvements Fund - 60	\$	500.00	\$ 105.25	21.1%	79.0%
Working Cash Fund - 70	\$	275,604.53	\$ 266,816.40	96.8%	3.2%
Tort Immunity Fund - 80	\$	88,319.46	\$ 85,809.75	97.2%	2.8%
Life Safety Fund - 90	\$	25,187.19	\$ 23,228.08	92.2%	7.8%
Totals	\$	27,393,804.33	\$ 20,100,106.55	73.4%	26.6%

<u>Itemized Revenues:</u>	<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>% Remaining</u>
General Levy	\$ 15,882,747.38	\$ 15,403,396.90	97.0%	3.0%
Special Education	\$ 517,672.83	\$ 502,055.57	97.0%	3.0%
Replacement Tax	\$ 493,795.13	\$ 160,700.35	32.5%	67.5%
Interest	\$ 242,500.00	\$ 189,418.46	78.1%	21.9%
Cafeteria	\$ 594,150.00	\$ 215,597.05	36.3%	63.7%
Student Fees	\$ 144,000.00	\$ 149,882.94	104.1%	0.0%
Textbook rental	\$ 120,600.00	\$ 103,106.51	85.5%	14.5%
Other revenue	\$ 1,525,055.52	\$ 505,870.39	33.2%	66.8%
General State Aid	\$ 4,728,548.00	\$ 1,318,870.00	27.9%	72.1%
State Grants	\$ 844,273.47	\$ 567,451.76	67.2%	32.8%
Transportation Special Education	\$ 331,945.00	\$ 171,026.08	51.5%	48.5%
Transportation Special Education Coop	\$ 906,999.00	\$ 214,237.63	23.6%	76.4%
Federal Grants	\$ 1,061,518.00	\$ 598,492.91	56.4%	43.6%
Transfers	\$ -	\$ -	0.0%	100.0%



School Treasurer's Monthly Statement
To The School Board of Washington School District 308, Tazewell County

9/1/2023	2023	Cash	Education 1	Building 2	B/I 3	Transp 4	SPEC ED TR 41	IMPR 5	CAP PROJECTS 6	W/C 7	TIJF 8	L/Save 9
	Balance	13,283,843.17	7,087,860.05	2,252,693.51	1,040,745.91	1,054,789.96	0.00	383,879.60	19,987.07	1,367,846.37	87,324.56	(11,283.86)
09/01	Miscellaneous	518.00	518.00									
09/01	Miscellaneous	614.00	614.00									
09/01	State Aid	25,753.75	25,753.75									
09/01	Levy	2,206,947.97	1,476,496.72	306,456.80	214,627.90	97,509.59	0.00	61,300.19	0.00	35,525.24	11,844.70	3,186.83
09/05	Miscellaneous	4,620.00	4,620.00									
09/05	Miscellaneous	6,316.00	6,316.00									
09/08	Miscellaneous	314.00	314.00									
09/08	Miscellaneous	770.00	770.00									
09/11	Miscellaneous	2,593.42	2,593.42									
09/11	Miscellaneous	42.31	42.31									
09/11	Miscellaneous	1,280.00	1,280.00									
09/12	State Aid	268,645.00	268,645.00									
09/13	Miscellaneous	240.00	240.00									
09/14	State Aid	13,601.27	13,601.27									
09/18	State Aid	1,304.41	1,304.41									
09/18	State Aid	10,975.92	10,975.92									
09/18	Miscellaneous	778.00	778.00									
09/18	Miscellaneous	1,150.00	1,150.00									
09/18	Miscellaneous	7,502.00	7,502.00									
09/19	State Aid	1,172.18	1,172.18									
09/20	State Aid	97,613.14	97,613.14									
09/20	Miscellaneous	312.92	22.23	290.69								
09/20	Miscellaneous	567.00	567.00									
09/22	State Aid	268,645.00	268,645.00									
09/22	Miscellaneous	272.30	272.30									
09/22	Miscellaneous	494.00	494.00									
09/22	Miscellaneous	75,976.56	35,810.63				40,165.93					
09/25	Miscellaneous	225.60				225.60						
09/25	Miscellaneous	10,448.81					10,448.81					
09/27	Miscellaneous	92.00	92.00									
09/28	Miscellaneous	285.00	285.00									
09/29	Miscellaneous	1,036.00	1,036.00									
09/30	Webpay	67,231.42	67,231.42									
09/30	Cafeteria	8,169.41	8,169.41									
09/30	Interest	16,339.59	9,121.83	2,269.94	1,454.55	1,261.75	0.00	468.72	15.24	1,632.22	115.34	0.00
09/30	Total Receipts	3,102,846.98	2,314,046.94	309,017.43	216,082.45	98,996.94	50,614.74	61,768.91	15.24	37,157.46	11,960.04	3,186.83
09/30	Net Salaries	728,051.92	709,816.16	232.92		18,002.84	0.00	0.00	0.00	0.00	0.00	0.00
09/30	Expenses	1,601,733.85	840,088.21	607,532.04	4,758.00	49,912.53	50,385.37	42,177.86	6,879.84	0.00	0.00	
09/30	Total Expenses	2,329,785.77	1,549,904.37	607,764.96	4,758.00	67,915.37	50,385.37	42,177.86	6,879.84	0.00	0.00	0.00
09/30	Ending Cash											
	Per Book	14,056,904.38	7,852,002.62	1,953,945.98	1,252,070.36	1,085,871.53	229.37	403,470.65	13,122.47	1,405,003.83	99,284.60	(8,097.03)
09/30	Outstanding Checks	215,998.83	76,546.93	111,932.54	0.00	0.00	0.00	0.00	27,519.36	0.00	0.00	
09/30	Balance Per Bank Statement	14,272,903.21	7,928,549.55	2,065,878.52	1,252,070.36	1,085,871.53	229.37	403,470.65	40,641.83	1,405,003.83	99,284.60	(8,097.03)

		234123	260.40	260.40									
		234135	9.00	9.00									
		234137	650.00	650.00									
		234146	100.00	100.00									
		234153	164.00	164.00									
		234154	94.40	94.40									
		234155	13.30	13.30									
		14574	25.50	25.50									
		14575	32.00	32.00									
		14576	517.24	517.24									
		14577	80.00	80.00									
		EFTP	2,359.90	2,359.90									
		EFTP	471.22	471.22									
		EFTP	6,388.55	6,388.55									
		EFTP	37,139.27	37,139.27									
			215,998.83	76,546.93	111,932.54	0.00	0.00	0.00	0.00	27,519.36	0.00	0.00	0.00

WASHINGTON COMMUNITY HIGH SCHOOL

Home of Panther Pride, where high academic expectations and striving for success have long been a tradition.

Annual Financial Summary and Review

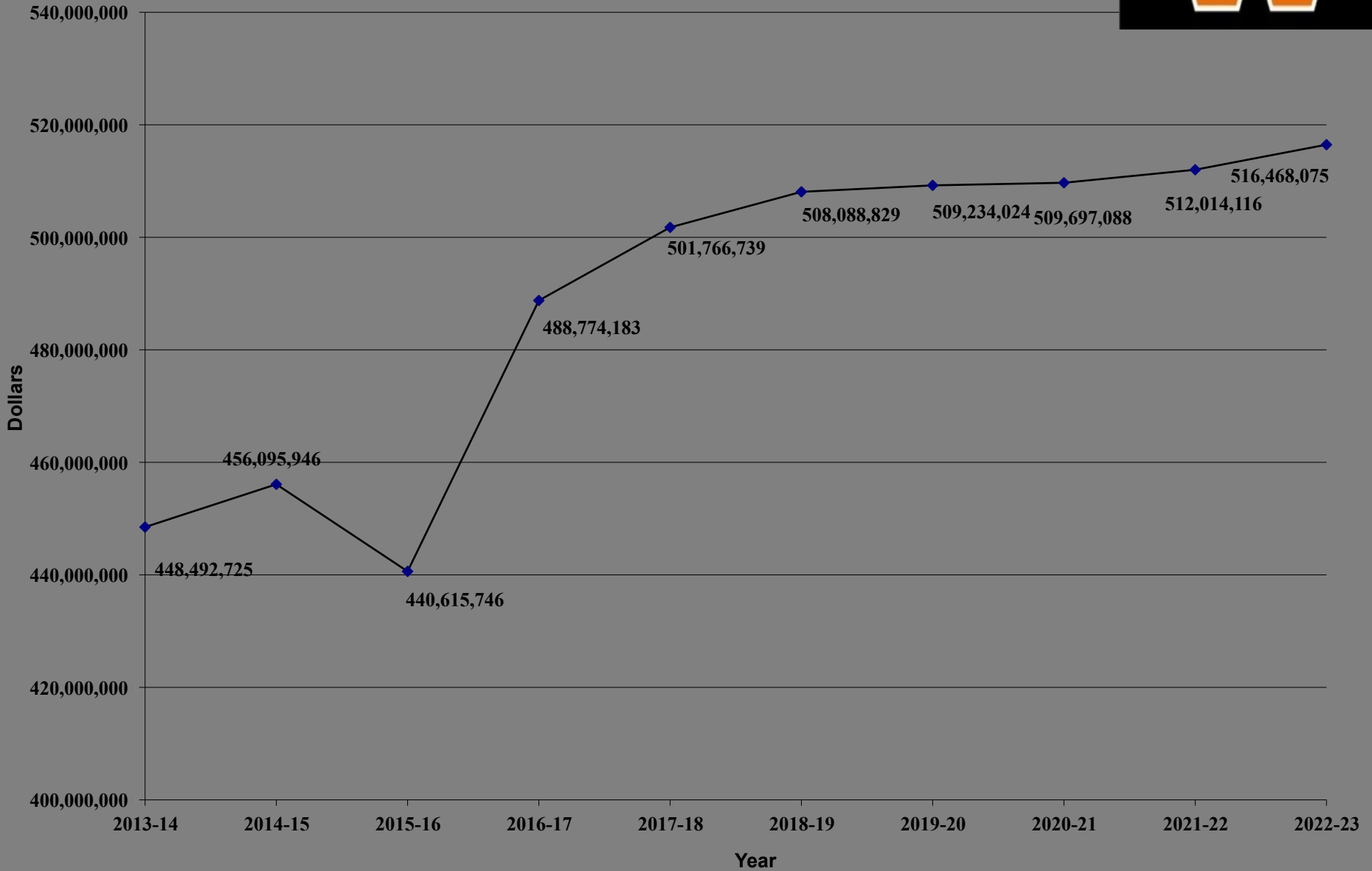
Dr. Karen Beverlin

November 13, 2023

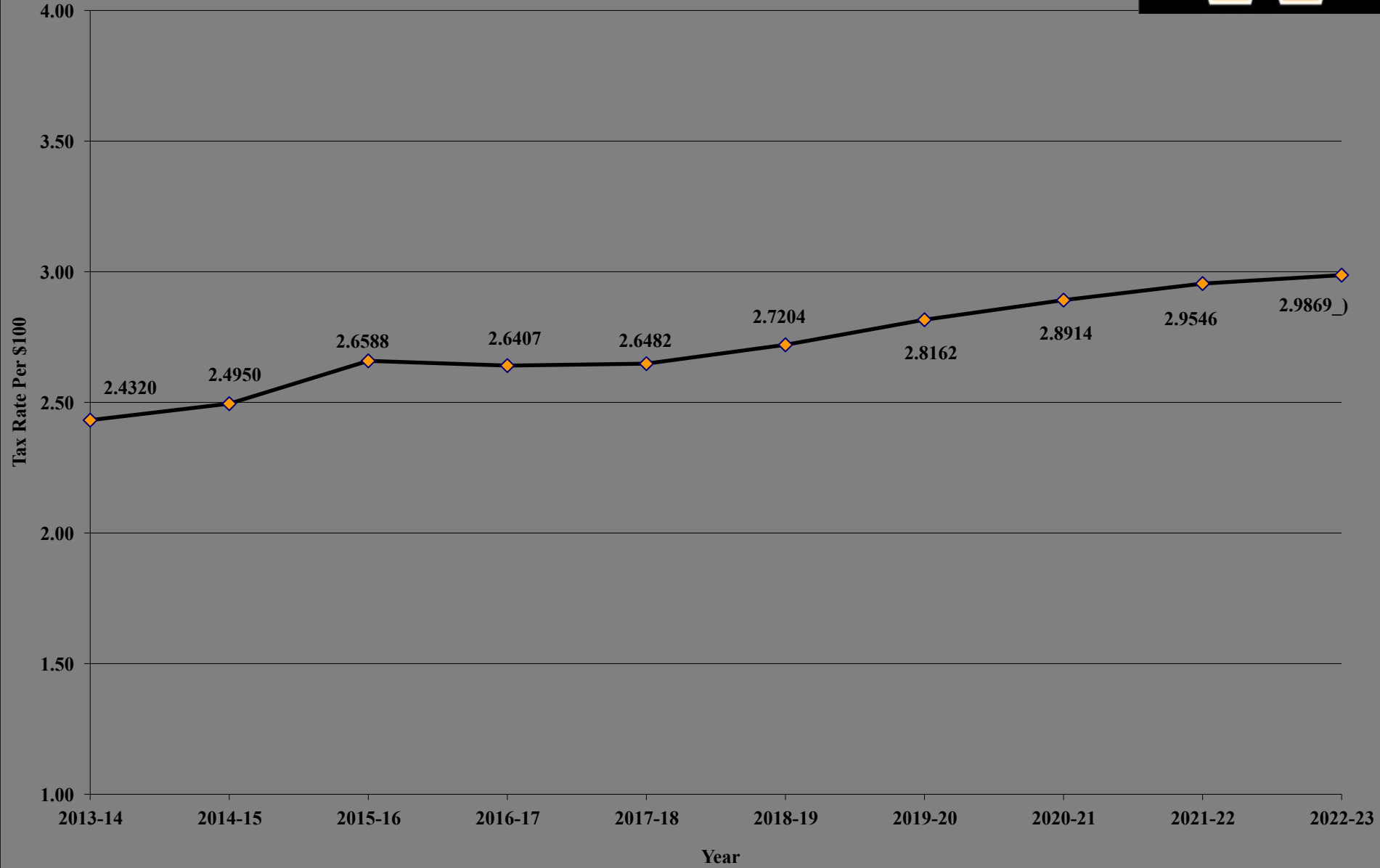


Washington High School District No. 308

Assessed Value

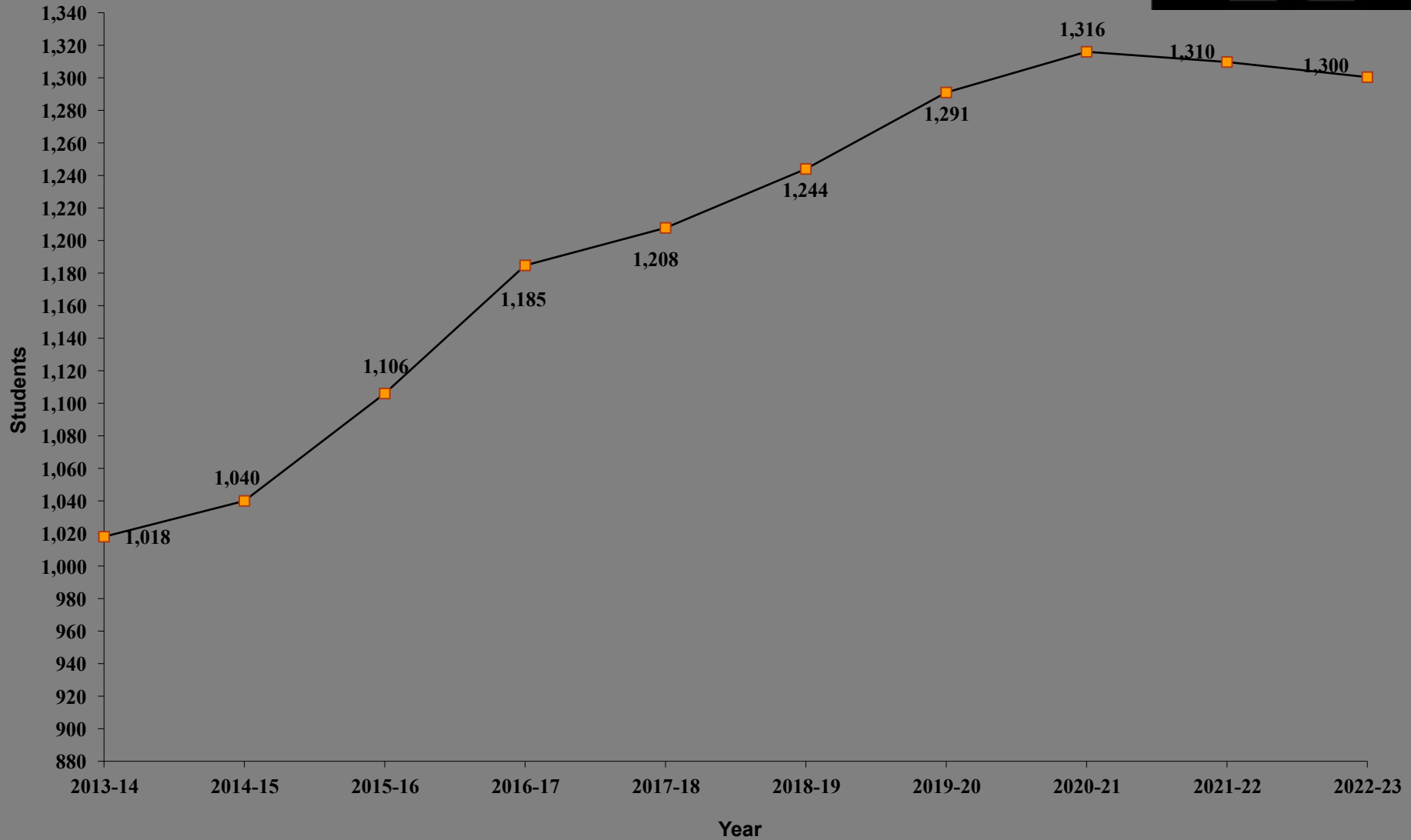


Washington High School District No. 308 Tax Rate

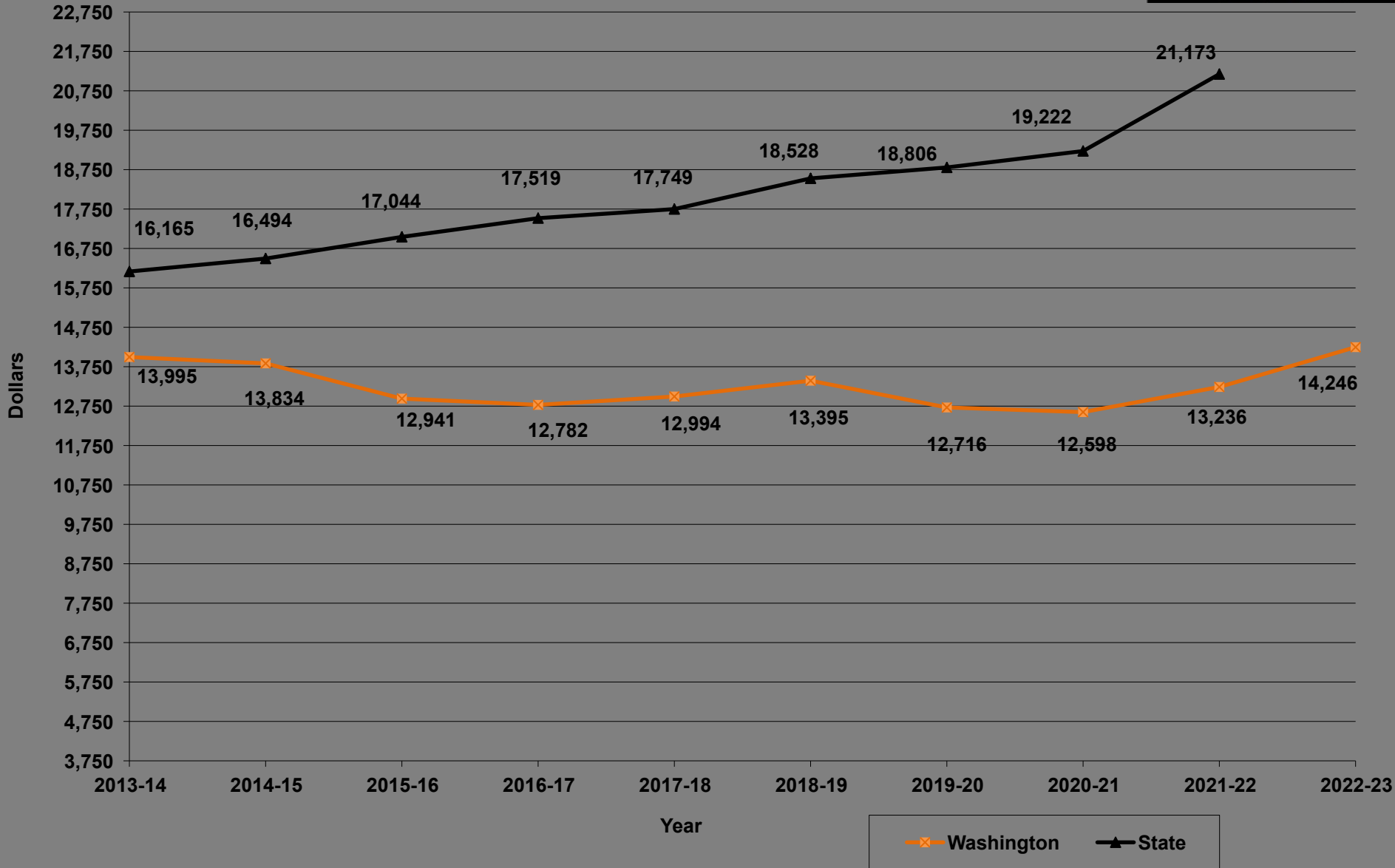


Washington High School District No. 308

Average Daily Attendance



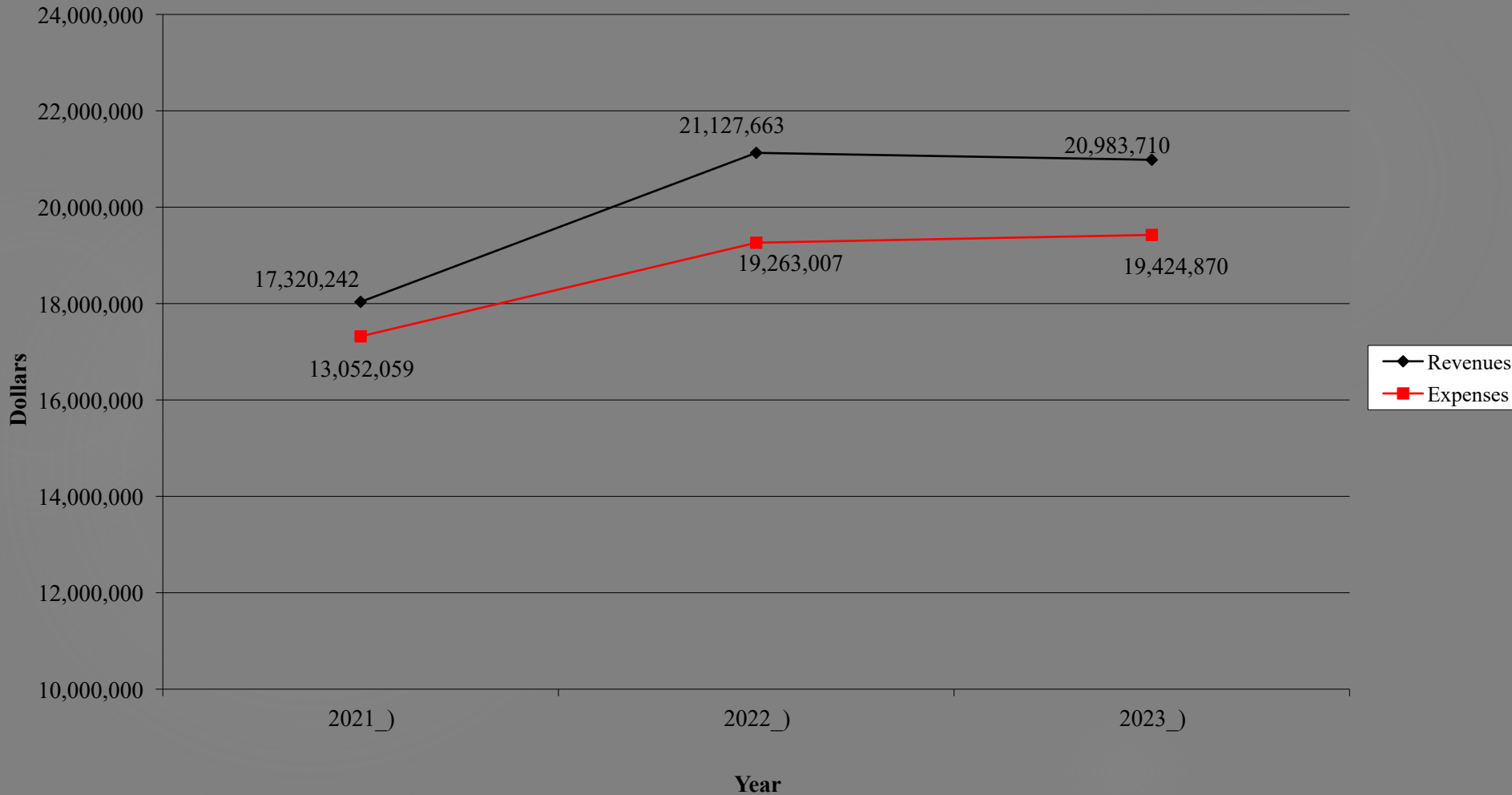
Washington High School District No. 308 Comparative Estimated Operating Expense Per Pupil





Washington High School District No. 308

Revenue and Expense All Funds



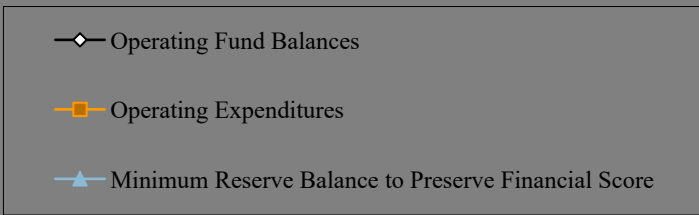
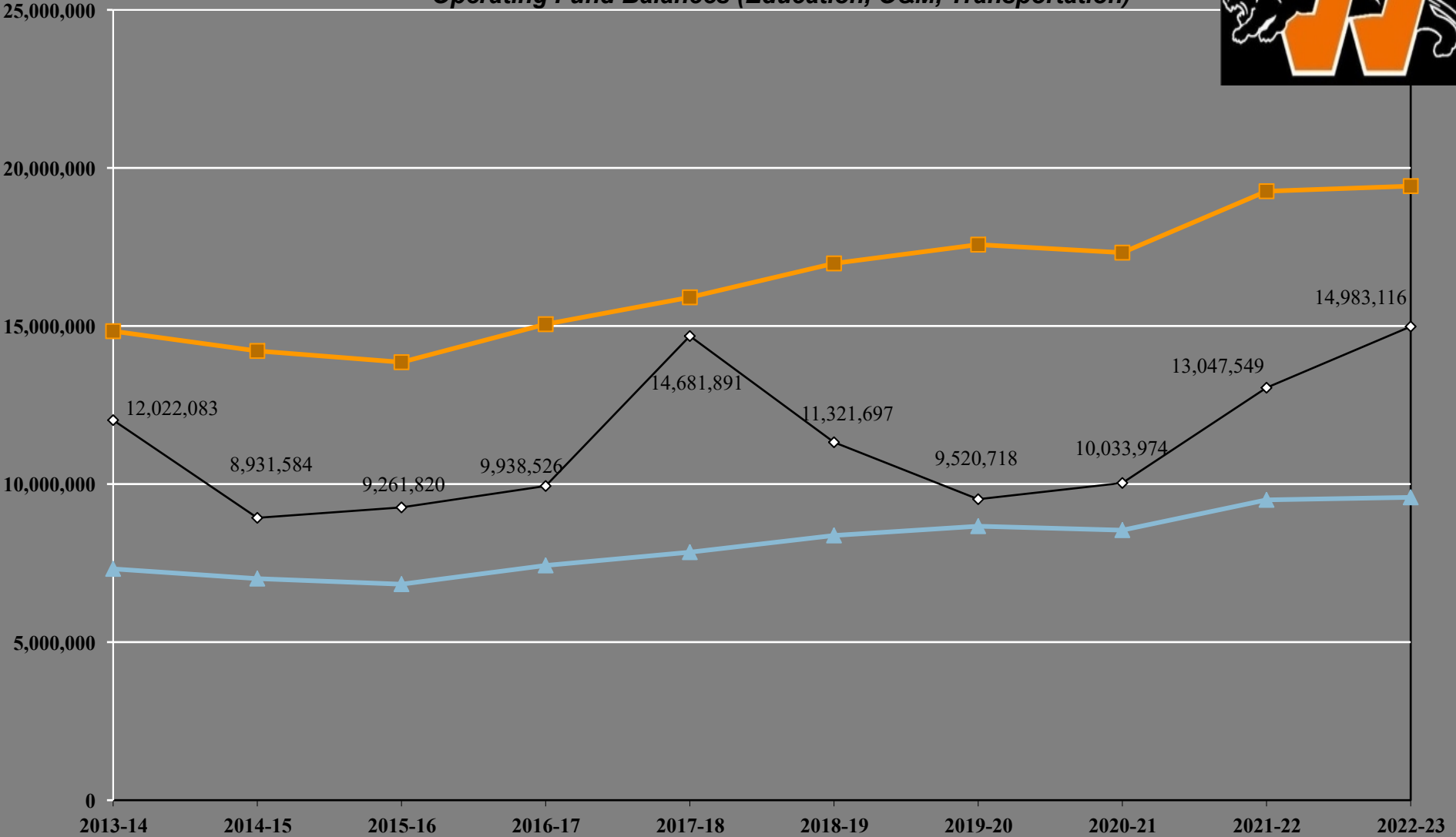
Washington High School District No. 308
Schedule of Cash Receipts Vs. Expenditures Disbursed
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds
For The Fiscal Years Ended June 30, 2021, 2022, 2023



	FY '21	FY '22	FY '23	FY '22 to FY '23
Total Cash Received	18,035,596	21,127,663	20,983,710	(143,953)
Total Cash Expenditures	<u>17,320,242</u>	<u>18,787,165</u>	<u>18,971,710</u>	<u>184,545</u>
Excess Cash Revenue Received	<u>715,354</u>	<u>2,340,498</u>	<u>2,012,000</u>	<u>(328,498)</u>

Washington High School District No. 308

Operating Fund Balances (Education, O&M, Transportation)



Year

Washington High School District No. 308
Schedule of Cash Revenue Received
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds
For The Fiscal Years Ended June 30, 2021, 2022, 2023

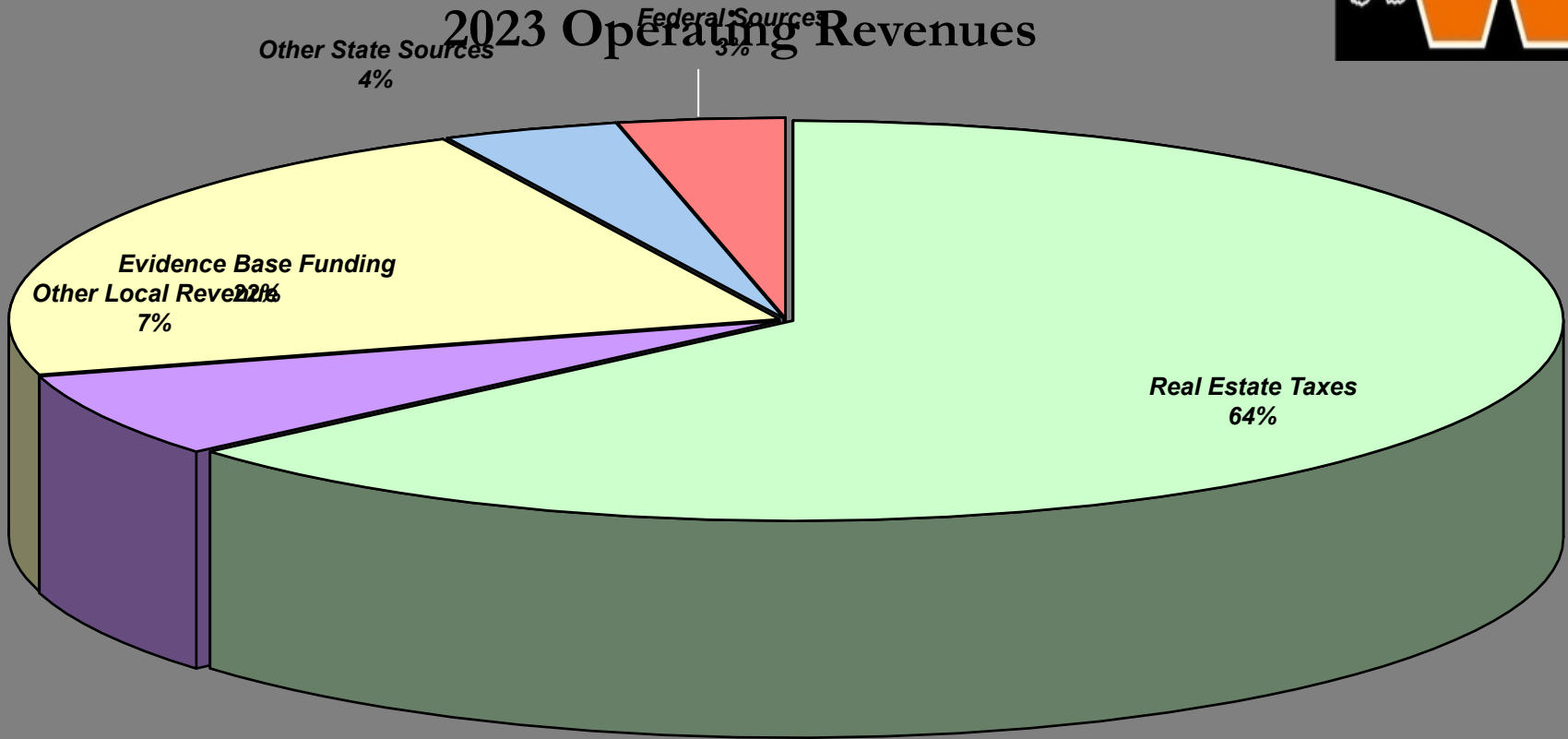


	<u>FY '21</u>	<u>FY '22</u>	<u>FY '23</u>	<u>FY '22 to FY '23</u>
Cash Revenue Received				
From Local Sources				
Taxes	12,711,573	13,065,688	13,360,307	294,619
Other	983,373	1,255,955	1,439,370	183,415
From State Source:				
Evidence Based Funding	3,086,506	3,693,315	4,674,923	981,608
Other	540,675	620,420	775,119	154,699
From Federal Sources	<u>713,469</u>	<u>2,492,285</u>	<u>733,991</u>	<u>(1,758,294)</u>
Total Cash Received				
(Excluding Interfund Trans.)	<u>18,035,596</u>	<u>21,127,663</u>	<u>20,983,710</u>	<u>(143,953)</u>

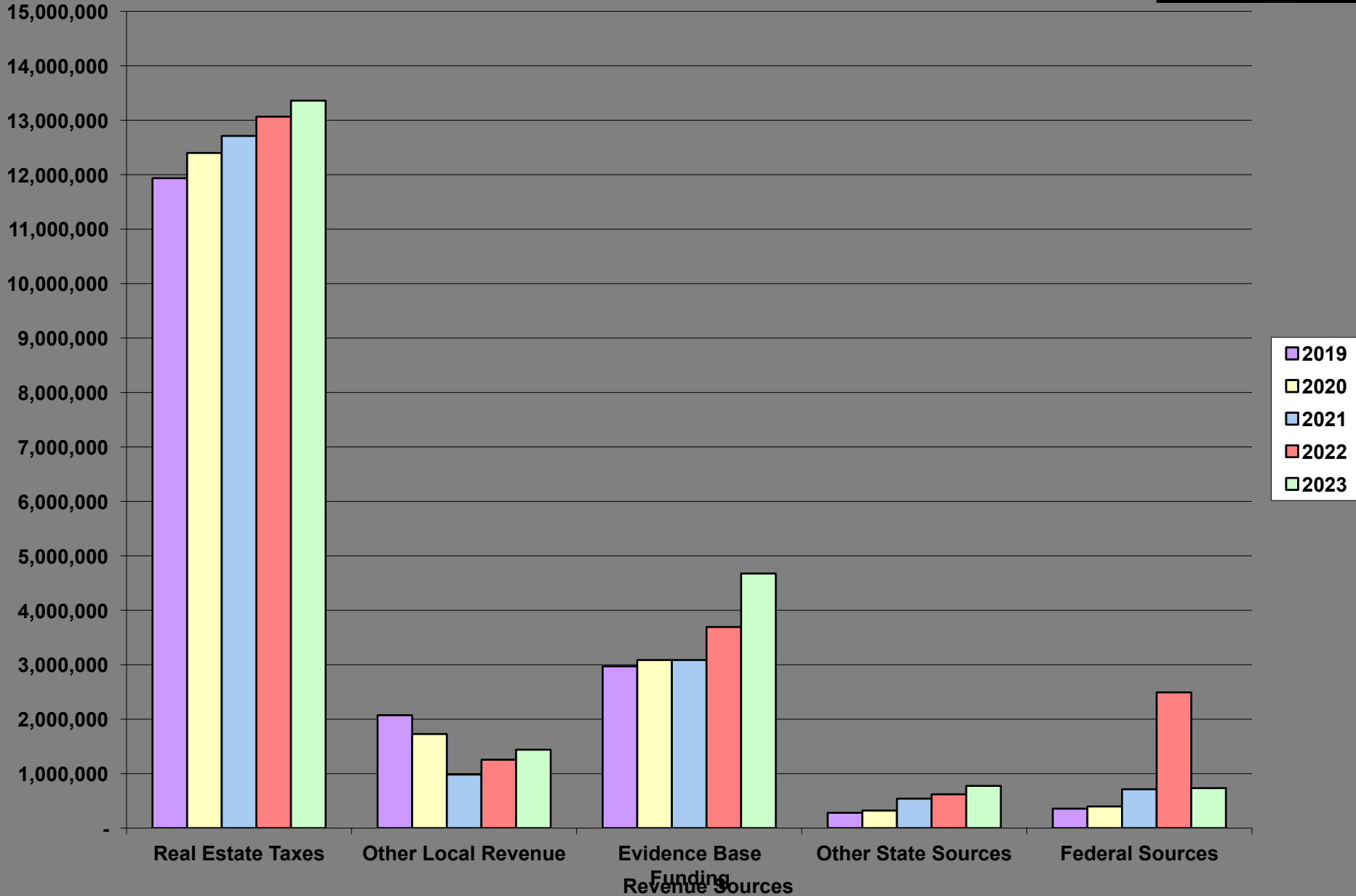
Washington High School District No. 308



2023 Operating Revenues

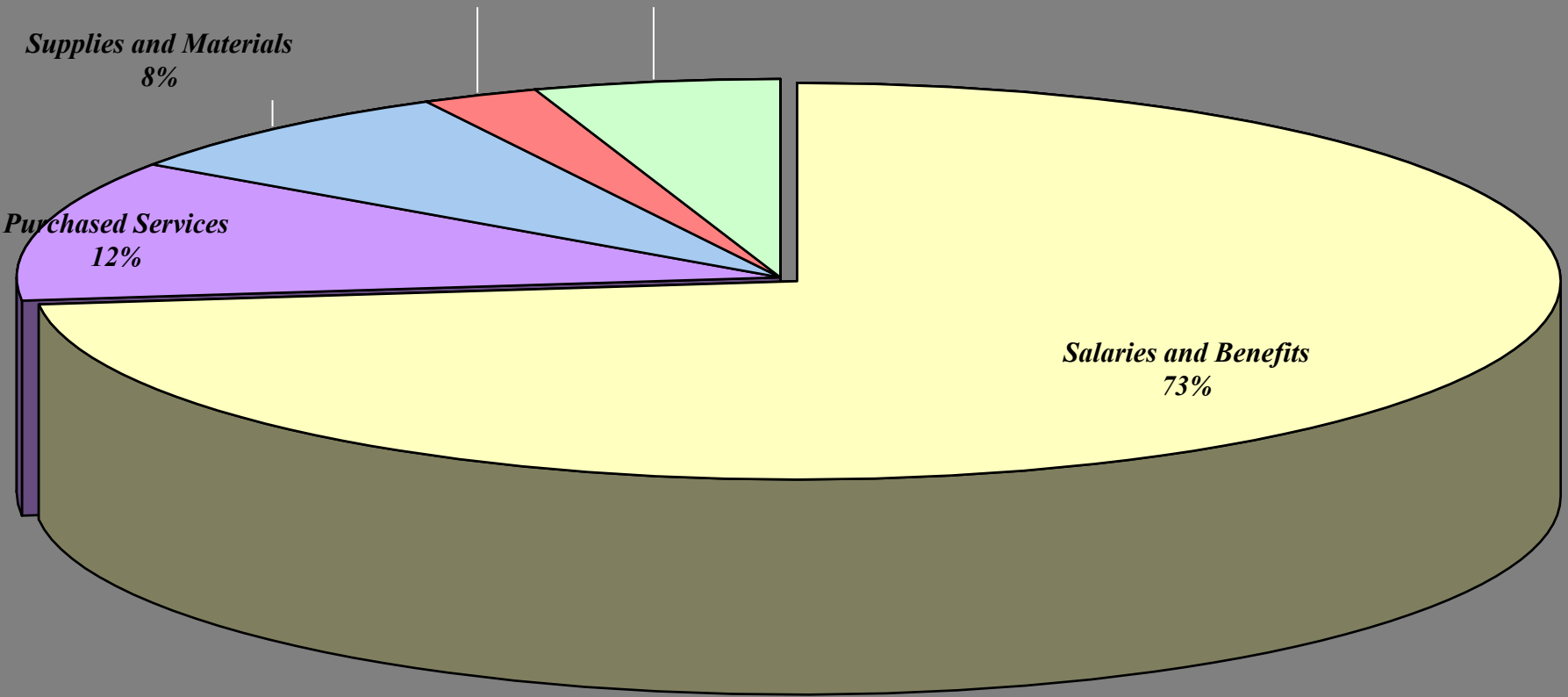


Washington High School District No. 308 Operating Revenues

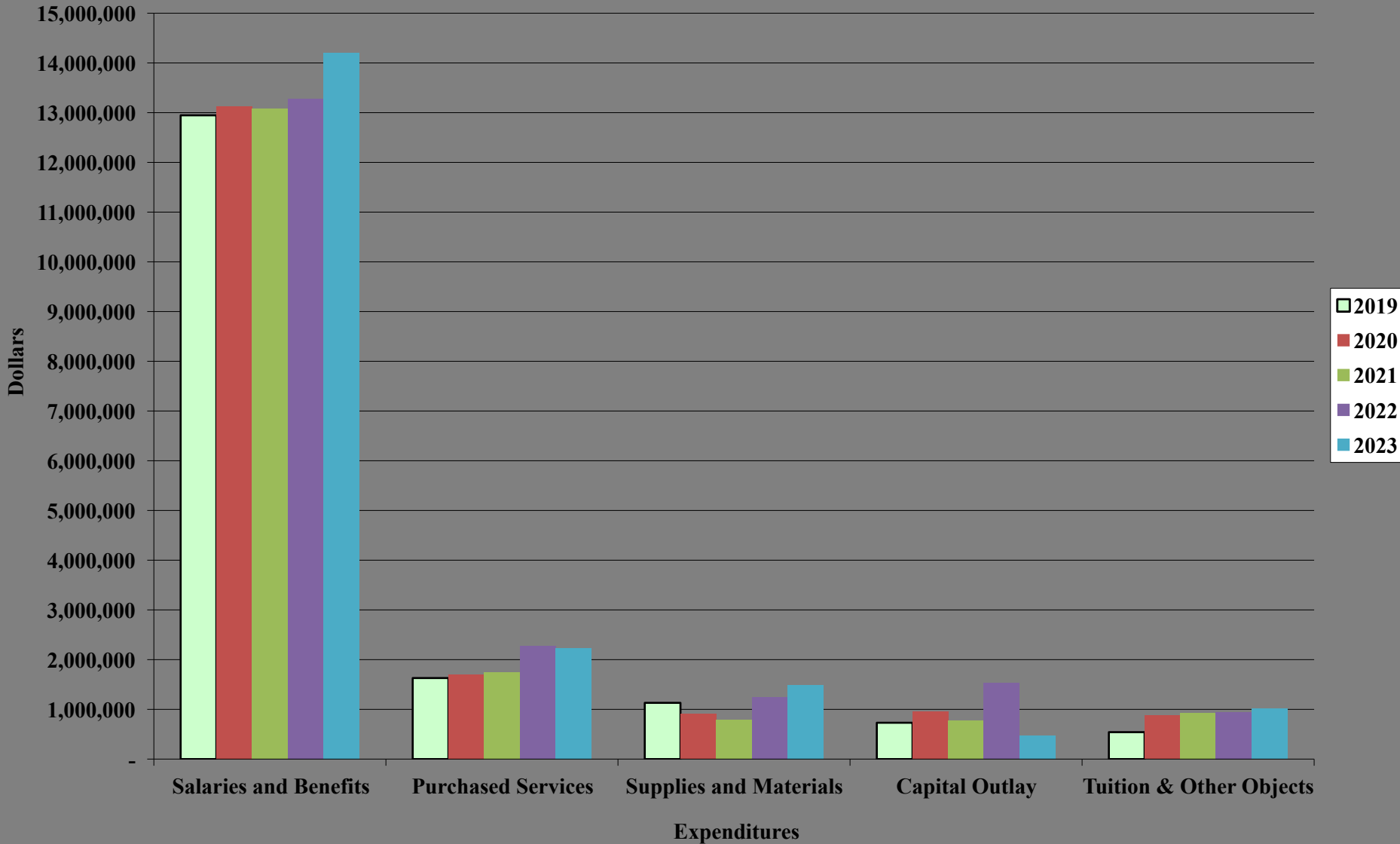




2023 Operating Expenditures
Capital Outlay *Tuition & Other Objects*
2% 5%



Washington High School District No. 308 Operating Expenses



Washington High School District No. 308
Schedule of Cash Expenditures Disbursed
Educational, Operations and Maintenance,
Transportation, and Working Cash Funds
For The Fiscal Years Ended June 30, 2021, 2022, 2023



	<u>FY '21</u>	<u>FY '22</u>	<u>FY '23</u>	<u>FY '22 to FY '23</u>
Cash Expenditures Disbursed:				
Instruction:				
Regular Programs	9,064,537	9,016,782	9,625,810	609,028
Special Programs	<u>2,162,866</u>	<u>1,810,566</u>	<u>1,855,305</u>	<u>44,739</u>
Total Instruction	<u>11,227,403</u>	<u>10,827,348</u>	<u>11,481,115</u>	<u>653,767</u>
Support Services:				
Pupils	934,804	1,060,907	1,364,330	303,423
Instructional Staff	327,694	324,299	410,293	85,994
General Administration	447,556	467,627	500,430	32,803
School Administration	171,095	179,318	332,071	152,753
Business Services	211,849	208,238	220,676	12,438
Operations and Maintenance	2,043,107	3,077,398	1,712,870	(1,364,528)
Transportation Fund	723,125	939,135	1,094,153	155,018
Food Service	342,535	682,725	739,202	56,477
Technology	494,267	627,587	692,743	65,156
Community Services	<u>27,800</u>	<u>34,491</u>	<u>36,611</u>	<u>2,120</u>
Total Support Services	<u>5,723,832</u>	<u>7,601,725</u>	<u>7,103,379</u>	<u>(498,346)</u>
Payments to Other Government Units	<u>369,007</u>	<u>358,092</u>	<u>387,216</u>	<u>29,124</u>
Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Cash Expenditures	<u>17,320,242</u>	<u>18,787,165</u>	<u>18,971,710</u>	<u>184,545</u>

Washington High School District No. 308

Education Fund

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2022 and 2023



	<u>FY '22</u>		<u>FY '23</u>	
Salaries	9,848,155	64.3%	10,561,289	63.3%
Employee Benefits	2,675,016	17.5%	2,923,971	17.5%
Purchased Services	804,902	5.3%	902,704	5.4%
Supplies and Materials	909,323	5.9%	1,055,709	6.3%
Capital Outlay	126,905	0.8%	221,173	1.3%
Tuition & Other Objects	940,390	6.1%	1,010,983	6.1%
Total	<u>15,304,691</u>	<u>99.9%</u>	<u>16,675,829</u>	<u>99.9%</u>

Washington High School District No. 308

Operations and Maintenance Fund

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2022 and 2023



	<u>FY '22</u>		<u>FY '23</u>	
Salaries	49,951	2.0%	23,349	1.9%
Employee Benefits	0	0.0%	0	0.0%
Purchased Services	812,007	31.9%	642,402	53.5%
Supplies and Materials	285,538	11.2%	382,325	31.8%
Capital Outlay	1,395,843	54.9%	153,652	12.8%
Other Objects	0	0.0%	0	0.0%
Total	<u>2,543,339</u>	<u>100.0%</u>	<u>1,201,728</u>	<u>100.0%</u>

Washington High School District No. 308

Transportation Fund

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2022 and 2023



	<u>FY '22</u>		<u>FY '23</u>	
Salaries	226,534	24.1%	239,408	21.8%
Employee Benefits	3,476	0.4%	4,258	0.4%
Purchased Services	651,930	69.4%	691,487	63.2%
Supplies and Materials	51,452	5.5%	54,984	5.0%
Capital Outlay	5,719	0.6%	104,016	9.5%
Other Objects	24	0.0%	0	0.0%
Total	939,135	100.0%	1,094,153	99.9%

Washington High School District No. 308

Total Operating Funds (Education, O&M, Transportation)

Disbursement Analysis By Object

For The Fiscal Years Ended June 30, 2022 and 2023



	<u>FY '22</u>		<u>FY '23</u>	
Salaries	10,124,640	53.9%	10,824,046	57.1%
Employee Benefits	2,678,492	14.3%	2,928,229	15.4%
Purchased Services	2,268,839	12.1%	2,236,593	11.8%
Supplies and Materials	1,246,313	6.6%	1,493,018	7.9%
Capital Outlay	1,528,467	8.1%	478,841	2.5%
Tuition & Other Objects	940,414	5.0%	1,010,983	5.3%
Total	<u>18,787,165</u>	<u>100.0%</u>	<u>18,971,710</u>	<u>100.0%</u>

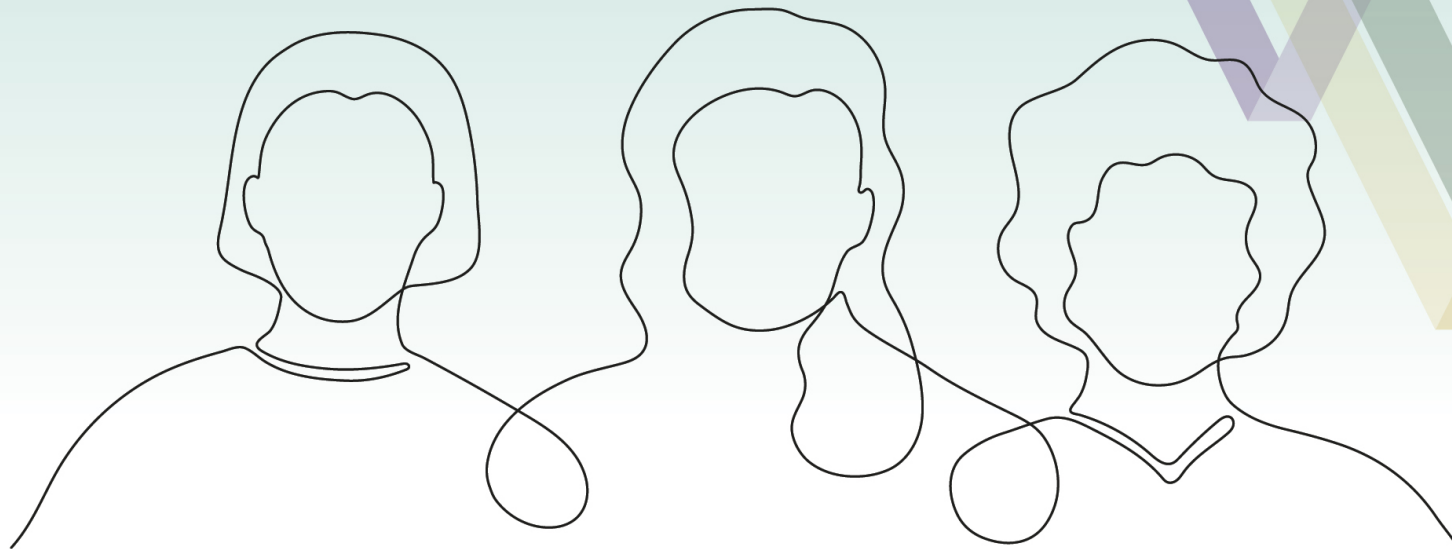
WASHINGTON COMMUNITY HIGH SCHOOL

Home of Panther Pride, where high academic expectations and striving for success have long been a tradition.

Questions or Comments from the Board



#ThankABoardMember



LEARN TOGETHER. LEAD TOGETHER.



SCHOOL BOARD MEMBERS DAY
November 15, 2023

7. CONSENT AGENDA

Recommendation:

That the Board of Education approves the Consent Agenda as presented:

RESOLUTION 7.1.

Be it resolved that the Board of Education hereby approves the minutes as follows:

- 7.1.1. Regular Board Meeting Minutes – October 10, 2023
- 7.1.2. Executive Session Minutes – October 10, 2023
- 7.1.3. Facilities Committee Meeting Minutes – October 19, 2023
- 7.1.4. Finance Committee Meeting Minutes – October 30, 2023
- 7.1.5. Curriculum Committee Meeting Minutes – November 3, 2023

RESOLUTION 7.2.

Be it resolved that the Board of Education hereby approves the payment of bills as presented, the payroll per contract, and that the Treasurer be permitted to issue orders for the payment of the same.

RESOLUTION 7.3.

Be it resolved that the Board of Education hereby approves reimbursement for professional growth per contract as presented.

RESOLUTION 7.4.

Be it resolved that the Board of Education hereby approves the out of district volunteer coaches as presented.

RESOLUTION 7.5.

Be it resolved that the Board of Education hereby approves the 2024 Data Sharing agreement with ICC as presented.

RESOLUTION 7.6.

Be it resolved that the Board of Education hereby approves the ICC Partnership agreement with ICC as presented.

Suggested Motion:

That the Board of Education approves the Consent Agenda and Resolutions 7.1, 7.2., 7.3., 7.4., 7.5., and 7.6.

Washington Community High School Board of Education
Regular Board Meeting

October 10, 2023
7:00 PM
WCHS Library

Minutes

1. CALL TO ORDER

The Board Meeting was called to order at 7:00 P.M.

2. ROLL CALL

Board Members in Attendance: Nofsinger, Kopinski, Buck (virtual), Ward, Essig, McNett, James arrived at 7:35 P.M.

WCHS Attendees: Freeman, Beverlin, Stevens, Winter

3. PLEDGE OF ALLEGIANCE

The Student Council led the room in the Pledge of Allegiance. Kaiya Bell, Student Council representative, reported great success with Homecoming as well as Community Night. Kaiya also thanked the School Board for their continued support.

4. VISITORS AND CORRESPONDENCE

4.1 The recipients of the Letter of Commendation from the National Merit Scholarship Corporation were recognized. The recipients include Nathan Adams, Brady Johnson, Corinna Kahrs, and Renee Potts.

4.2 Washington Community High School has been named a recipient of the Safe Sports School Award. Kopinski commended Kyle Geirnaeirt, Athletic Trainer.

4.2.1 Principal's Week is planned for October 15-21st, 2023. This week is a recognition of Principals for all they do to help our children learn and succeed.

5. REPORTS

5.1 Dean's Report: CARE Report and OSS Reports as listed.

5.2 Enrollment Report: 1453 Students

5.3 Principal's Report: Stevens reported on signups for Parent-Teacher Conferences and the schedule adjustments. Parent participation is low at this point with currently only 70 sign-ups. She spoke on the immediate access to information through Skyward which may be a partial reason. The personal feel is still important and she hopes for more sign-ups.

5.4 Administrator for Instructional Data and Research's Report: Lindsey Winter reported WCHS has been named to the 2023 AP School Honor Roll which is a great accomplishment. Winter provided an overview on the transition to digital testing.

Students are offered practice tests prior through their CollageBoard account.

5.5 Financial Report: Dr. Beverlin reviewed the financial reports. Expenses and revenues are tracking as expected. The Investments Report will contain an additional account next month as far as cash on hand and will have a new higher interest revenue coming in.

5.6 Board Committee Reports

Jewel Ward reported on the recent Safety Committee Meeting, which included part of our Counseling Team. Dr Freeman recommended everyone logging in to review the meeting minutes. Nofsinger reported on the Curriculum Meeting. She was impressed with the

Washington Community High School Board of Education
Regular Board Meeting

Wash-U information listing courses teachers can take part in throughout the year. Changes will be made to some incoming courses. Essential Standard plans had been reviewed by Karen Stevens. Also discussed was PAC information.

6. DISCUSSION AND INFORMATIONAL ITEMS

- 6.1 Resignation of Samantha Braun, Assistant Coach for Girls Lacrosse Team.
- 6.2 Resignation of Kristine Kratz, Head Cook.
- 6.3 Resignation of Clint Reed, Assistant Varsity Softball Coach. Clint has been a long time part of WCHS and has done a great job for the district.
- 6.4 Annual Overnight Honor Band Trips were listed.
- 6.5 Hall of Fame - Class 2023
- 6.6 IASB Business Liaison. Nofsinger and Kopinski recently participated and reported that a liaison would need to be chosen for reporting out information.
- 6.7 Joint Annual Conference is upcoming November 17 - 19th, 2023. Dr. Freeman will be presenting.
- 6.8 WCHS is hosting the spring CIV-IASB Dinner Meeting on March 6, 2024.
- 6.9 FOIA - J. Asmus
- 6.10 FOIA - Allium Data
- 6.11 Other: Ward congratulated McNett for the Grand Marshal position. Essig and McNett commended the staff for the wonderful parade. Kopinski commented that the floats were the best yet and there was a large crowd turnout.

7. CONSENT AGENDA

Nofsinger motioned and James seconded that the Board approve the included consent agenda. ROLL CALL: Yes - James, Nofsinger, McNett, Essig, Ward, Kopinski, Buck. No - None. MOTION CARRIES 7-0.

8. ACTION ITEMS

8.1 Personnel

8.1.1 Leave of Absence Request

8.1.1.a. Ward motioned and Nofsinger seconded that the Board approve the leave of absence request for Brett Parrott, English Teacher. ROLL CALL: Yes - McNett, Ward, Kopinski, James, Nofsinger, Essig, Buck. No - None. MOTION CARRIES 7-0.

8.1.2 Certified Employment

8.1.2.a. Ward motioned and Essig seconded that the Board approve the employment of Carol Wilson, Long-Term Sub for English. ROLL CALL: Yes - Ward, Kopinski, McNett, James, Nofsinger, Buck, Essig. No - None. MOTION CARRIES 7-0.

8.1.3 Non-Certified Employment

8.1.3.a. Nofsinger motioned and McNett seconded that the Board approve the employment of Olga Happel, Russian Language Interpreter. ROLL CALL: Yes - Essig, James, McNett, Ward, Buck, Nofsinger, Kopinski. No - None. MOTION CARRIES 7-0.

8.1.3.b. James motioned and Essig seconded that the Board approve the employment of Travis Humphrey, Long-Term Sub for Instructional Aide. ROLL CALL: Yes - James,

Washington Community High School Board of Education
Regular Board Meeting

Kopinski, Essig, Buck, Nofsinger, McNett, Ward. No - None. MOTION CARRIES 7-0.

8.1.3.c. Ward motioned and Nofsinger seconded that the Board approve the employment of Stephanie Redlingshafer, Part-Time Administrative Assistant for the Musical Program. ROLL CALL: Buck, Kopinski, James, Ward, Essig, Nofsinger, McNett. No - None. MOTION CARRIES 7-0.

8.2 Essig motioned and James seconded that the Board approve overnight field trips. ROLL CALL: Yes - Nofsinger, Essig, Ward, Buck, Kopinski, James, McNett. No - None. MOTION CARRIES 7-0.

8.3 Essig motioned and Ward seconded that the Board approve the revised job description for the Athletic Director position. ROLL CALL: Yes - Buck, Nofsinger, James, McNett, Ward, Kopinski, Essig. No - None. MOTION CARRIES 7-0.

8.4 Essig motioned and Nofsinger seconded that the Board approve the Signature Authorization at Heartland Bank. ROLL CALL: Yes - Essig, Kopinski, Ward, McNett, James, Nofsinger, Buck. No - None. MOTION CARRIES 7-0.

8.5 Ward motioned and Nofsinger seconded that the Board approve the Change Order #2 for the HVAC for RFP-5. ROLL CALL: Yes - James, Ward, Nofsinger, Buck, Essig, Kopinski, McNett. No - None. MOTION CARRIES 7-0.

8.6 Ward was appointed Representative for IASB Delegate Assembly. McNett motioned and James seconded the appointment. ROLL CALL: Yes - McNett, Nofsinger, Kopinski, Essig, Buck, Ward, James. No - None. MOTION CARRIES 7-0.

8.7 Essig motioned and James seconded the authorization disposition of district property. ROLL CALL: Yes - Buck, Kopinski, James, Ward, Essig, Nofsinger, McNett. No - None. MOTION CARRIES 7-0.

9. EXECUTIVE SESSION

Nofsinger motioned and James seconded that the Board convene to Executive Session at 7:55 PM. ROLL CALL: Kopinski, Ward, James, Essig, Buck, McNett, Nofsinger. No - None. MOTION CARRIES 7-0.

The Board returned from Executive Session at 8:49 PM. ROLL CALL: James, Kopinski, Nofsinger, Essig, Ward.

Ward motioned and Essig seconded that the Regular Board Meeting adjourn at 8:50 PM. ROLL CALL: James, Kopinski, Nofsinger, Essig, Ward.

Washington Community High School Board of Education
Regular Board Meeting

The next Regular Board Meeting is scheduled for November 13, 2023

President

Secretary

Washington Community High School Board of Education
Facilities Committee Meeting

October 19, 2023
2:00 PM
WCHS Administration Office

MINUTES

1. **CALL MEETING TO ORDER**

The meeting was called to order at 2:02 P.M.

2. **ROLL CALL**

Facilities Committee members in attendance: Ward, Nofsinger, Essig
WCHS in attendance: Freeman, Beverlin, Lyons, Winter

3. **VISITORS AND CORRESPONDENCE**

Ryan Holmes and Bond Wagner.

Dr. Freeman revised the agenda order with agreement from the committee members.

4. **FY 24 SCHOOL MAINTENANCE PROJECT GRANT**

Dr. Beverlin discussed projects she would like to pay for with the \$50,000 matching grant which includes the upper library roof replacement and lighting on Bondurant.

5. **ARCHITECT - LONG-TERM PROJECT DISCUSSION**

The committee discussed thoughts on phasing project plans regarding Babcook. Bond will be putting together estimated costs for land surveying with upcoming projects. Ward brought up handicap parking, which the district is legal by code according to the number of spaces required, but receiving complaints on low availability for events. Once a parking space is marked as handicap, it must remain as such the entirety of the school year, which takes away space from student parking. We have drop off areas at events, which helps with those not driving themselves. The spaces fill up quickly with the amount of people attending events.

6. **WELDING EXHAUST**

Dr. Beverlin explained the options being reviewed for welding exhaust and the committee discussed with Wagner the requirements to meet code. The committee reviewed the most recent information on elevator installation ideas and chair lift repairs.

Wagner left at 2:50 pm

7. **CURRENT PROJECT UPDATES**

Cory Lyons updated the group regarding current projects including shot put updates, bids on painting the track, and preparations for spring seal coating of the parking lot

Washington Community High School Board of Education
Facilities Committee Meeting

which will be put on rotation.

8. HVAC UPDATES

A close out meeting was held with Pipco and Ryan Holmes for the HVAC project. In the meeting, Pipco shared a large amount of additional change order requests that the administration was unaware of. At the meeting, Pipco reviewed their requests for additional compensation. Holmes, the district engineer, shared his professional opinion on the claim with the committee. Holmes left the meeting at 3:21 PM. The district will be reviewing documentation.

9. OTHER

None.

10. ADJOURNMENT

Essig motioned and Ward seconded that the Facilities Committee Meeting adjourn at 3:55 P.M. All yeas.

President

Secretary

Washington Community High School Board of Education

Finance Committee Meeting

October 30, 2023

3:30 PM

WCHS Administration Office

Minutes

1. CALL TO ORDER

The Finance Committee Meeting was called to order at 3:40 P.M.

2. ROLL CALL

Finance Committee Members in Attendance: Kopinski, Buck, Essig (arrived at 3:53pm)

Additional in Attendance: Freeman, Beverlin, Winter

3. VISITORS AND CORRESPONDENCE

None

4. BUS LEASES

Dr. Beverlin updated the committee on new information regarding bus leases for the district. Midwest Transit is no longer extending bus leases, leaving the district with fewer options. The committee discussed possible options regarding the leases as well as full bus air conditioning. Dr. Beverlin is working on pricing information.

Dr. Freeman added that football officials no longer work two games in a single night, which will mean changes in scheduling. The committee discussed bus issues that may arise due to this change.

5. SOLAR CONTRACT

Dr. Beverlin has been working with the school's attorney and the solar company to get the solar contract finalized. Essig and Kopinski are ready to move forward, Buck would like to review and then let Dr. Beverlin know if this can be added for approval at the upcoming November Board Meeting.

6. CHANGE ORDERS

The committee discussed the large change order from Pipco. The district is reviewing information and may need to call a Special Board Meeting. Pipco's work at the school is still incomplete.

7. BOND COMPANY

There are three companies that are being invited to speak on bond sales. Dr. Beverlin will be sharing information with the committee on the groups.

8. AUDIT

The FY23 audit will be presented at the upcoming November 13, Board Meeting. Documentation has been uploaded for Board review.

Washington Community High School Board of Education
Finance Committee Meeting

9. FUNDRAISING

The committee discussed fundraising by the different athletic and activity groups throughout the school year. The district has been working to streamline fundraising so as to not overwhelm the community. The committee discussed possible options to better streamline the fundraising process.

10. 2023 PTAB

The committee discussed the four PTAB reviews over \$100,000.

11. 2023 LEVY

Dr. Beverlin presented and reviewed the levy and budget projections. The committee discussed the levy in detail. They reviewed estimated additional revenue, 2023 expected tax revenue vs ballooned levy tax revenues, projected fund balances with a large focus on the operating funds - education, operations and maintenance, and transportation. CPI this year is 6.5% which means we can levy 5% on our existing property. The administration recommended requesting the full 5% we are able to capture on existing property. The tentative levy will be presented to the whole board on November 13th.

12. OTHER

None.

Essig left at 6:31pm

13. ADJOURNMENT

Kopinski motioned and Buck seconded that the Finance Committee Meeting be adjourned at 6:43 PM.

President

Secretary

Washington Community High School Board of Education
Curriculum Committee Meeting

Friday, November 3, 2023
1:30 PM
WCHS Administration Office

Minutes

1. CALL TO ORDER

The Curriculum Committee Meeting was called to order at 1:41PM.

2. ROLL CALL

Curriculum Committee Members in Attendance: James, McNett

Absent: Nofsinger

WCHS in Attendance: Freeman, Stevens, Winter

3. VISITORS AND CORRESPONDENCE

None.

4. NEW COURSE PROPOSALS

Karen Stevens presented the 2023-2024 Course Proposals and Curriculum Revisions that will be going to the Board of Education for approval to be implemented in the 2024-2025 school year. The Business/Family and Consumer Sciences/Industrial Technology Department is proposing a department title change to the Career Technical Education Department, which will unify them under one title. Construction 2 has been presented as a new two semester course proposal. The course provides students with an understanding of the construction trades and introduction to project management.

Additional new course proposals are Exploring the Teaching Profession, as a dual credit opportunity. Students will be introduced to the teaching and paraprofessional professions. Also, Teaching in a Diverse Society, another dual credit opportunity. According to recent school surveys, student interest in pursuing an education career has risen. The Fine Arts Department has a course offering change which comes with the change from Art 1 previously being a full year course requirement to a one semester requirement. Freshmen through seniors will now be able to complete Art 1 first semester and then take either Drawing, 2D Design, Sculpture, Ceramics, or Digital Photography the following semester.

Math for the Trades is a new course proposal which would be an introduction to trades and occupational mathematics, providing the foundations of mathematics that are used in a multitude of technical fields. This course will benefit those considering options outside of college following high school.

Curriculum Committee Members: McNett, Nofsinger, James

Washington Community High School Board of Education
Curriculum Committee Meeting

Zoology is also a new course proposal which is a project-based science elective. A goal of the science department is to increase student interest beyond two years of science. Of the 435 freshman and sophomore students surveyed, 49.7% were interested in taking a science elective their junior or senior year. There are currently only two academic level science electives that are not honors, AP, or dual credit. Forensics has high student interest and is another future hope for our district.

5. **STAFFING**

Dr Freeman reviewed replacement positions for the upcoming school year with the retirements taking place, internal transfers, and a new position developed.

6. **OTHER**

None

7. **ADJOURNMENT**

James motioned and McNett seconded to adjourn the Curriculum Committee Meeting at 3:08 PM. ALL YEAS.

President

Secretary

Curriculum Committee Members: McNett, Nofsinger, James

WASHINGTON COMMUNITY HIGH SCHOOL

Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	ACCOUNT	DEBIT	CREDIT	OPEN BALANCE
Checking-Activity Account											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.		-Split-	-2,026.48	-2,026.48	Checking-Activity Account		\$2,026.48	
10/05/2023	Check	16201	VISA - Panther 2 card		-Split-	-3,202.47	-5,228.95	Checking-Activity Account		\$3,202.47	
10/05/2023	Check	16200	VISA - Panther 1 card		-Split-	-5,884.48	-11,113.43	Checking-Activity Account		\$5,884.48	
10/05/2023	Check	16203	VISA - Karen Beverlin		-Split-	-634.05	-11,747.48	Checking-Activity Account		\$634.05	
10/05/2023	Check	16202	VISA - Panther 3 Card		-Split-	-1,505.37	-13,252.85	Checking-Activity Account		\$1,505.37	
10/06/2023	Deposit				-Split-	14,614.75	1,361.90	Checking-Activity Account	\$14,614.75		
10/10/2023	Check	16211	Hononegah Varsity Dance		Pantherettes	-250.00	1,111.90	Checking-Activity Account		\$250.00	
10/10/2023	Check	16212	EHS Dance		Pantherettes	-175.00	936.90	Checking-Activity Account		\$175.00	
10/10/2023	Check	16213	Melanie Sanders		Pantherettes	-161.00	775.90	Checking-Activity Account		\$161.00	
10/10/2023	Check	16214	Greater Peoria Honor Flight		Pantherettes	-350.00	425.90	Checking-Activity Account		\$350.00	
10/10/2023	Check	16215	Kary Dowling		Volleyball	-299.00	126.90	Checking-Activity Account		\$299.00	
10/10/2023	Check	16216	Teamworks		-Split-	-3,776.50	-3,649.60	Checking-Activity Account		\$3,776.50	
10/10/2023	Check	16217	USPS		Wrestling	-45.42	-3,695.02	Checking-Activity Account		\$45.42	
10/10/2023	Check	16218	National Cheerleaders Association		Cheerleaders	-1,975.00	-5,670.02	Checking-Activity Account		\$1,975.00	
10/10/2023	Check	16210	Bushue Background Screening		-Split-	-92.00	-5,762.02	Checking-Activity Account		\$92.00	
10/10/2023	Check	16208	Martin One Source		Special Events-Athletics	-335.00	-6,097.02	Checking-Activity Account		\$335.00	
10/10/2023	Check	16207	Pepsi-Cola		Pepsi & 7Up Mkt:Concessions	-445.82	-6,542.84	Checking-Activity Account		\$445.82	
10/10/2023	Check	16206	Solution Tree	Budget portion 3152	Raymond Torry Professional Development	-3,000.00	-9,542.84	Checking-Activity Account		\$3,000.00	
10/10/2023	Check	16205	April Wenzel		Fitness Club	-79.00	-9,621.84	Checking-Activity Account		\$79.00	
10/10/2023	Check	16204	Kroger Company		-Split-	-395.37	-10,017.21	Checking-Activity Account		\$395.37	
10/10/2023	Check	16209	Gary Garver		Tennis - Girls	-134.88	-10,152.09	Checking-Activity Account		\$134.88	
10/13/2023	Deposit				-Split-	7,382.50	-2,769.59	Checking-Activity Account	\$7,382.50		
10/13/2023	Deposit				-Split-	26,374.90	23,605.31	Checking-Activity Account	\$26,374.90		
10/13/2023	Check	16219	Carrie Giacobazzi		Volleyball	-210.00	23,395.31	Checking-Activity Account		\$210.00	
10/13/2023	Check	16220	Jeff L Ringenberg		Volleyball	-210.00	23,185.31	Checking-Activity Account		\$210.00	
10/13/2023	Check	16221	David Redenour		Volleyball	-210.00	22,975.31	Checking-Activity Account		\$210.00	
10/13/2023	Check	16222	Ronald Helgeson		Volleyball	-210.00	22,765.31	Checking-Activity Account		\$210.00	
10/13/2023	Check	16223	Joey Camp		Volleyball	-210.00	22,555.31	Checking-Activity Account		\$210.00	
10/13/2023	Check	16224	Robert Dowling		Volleyball	-210.00	22,345.31	Checking-Activity Account		\$210.00	
10/16/2023	Deposit				-Split-	45,940.00	68,285.31	Checking-Activity Account	\$45,940.00		
10/18/2023	Check	16233	Stan Byerly Sound Systems, Inc		Pepsi & 7Up Mkt	-6,079.00	62,206.31	Checking-Activity Account		\$6,079.00	
10/18/2023	Check	16232	Gold Medal		Pepsi & 7Up Mkt:Concessions	-387.65	61,818.66	Checking-Activity Account		\$387.65	
10/18/2023	Check	16231	Gordon Food Service		Pepsi & 7Up Mkt:Concessions	-70.49	61,748.17	Checking-Activity Account		\$70.49	
10/18/2023	Check	16225	Peoria Art Guild	Voided	Art Club	-120.00	61,628.17	Checking-Activity Account		\$120.00	
10/18/2023	Check	16229	Menards		Broadway	-325.97	61,302.20	Checking-Activity Account		\$325.97	
10/18/2023	Check	16228	Erin K Parrott		Volleyball	-66.00	61,236.20	Checking-Activity Account		\$66.00	
10/18/2023	Check	16227	Mad Media		Volleyball	-400.00	60,836.20	Checking-Activity Account		\$400.00	
10/18/2023	Check	16226	Bajco Illinois LLC (Papa Johns)		Pepsi & 7Up Mkt:Concessions	-74.90	60,761.30	Checking-Activity Account		\$74.90	
10/18/2023	Deposit				-Split-	10,225.47	70,986.77	Checking-Activity Account	\$10,225.47		
10/18/2023	Check	16230	Hagerty Steel & Aluminum Co		Welding Club	-356.03	70,630.74	Checking-Activity Account		\$356.03	
10/19/2023	Check	16238	Central Illinois Produce		Pepsi & 7Up Mkt:Concessions	-52.95	70,577.79	Checking-Activity Account		\$52.95	
10/19/2023	Check	16247	Kary Dowling		Volleyball	-135.96	70,441.83	Checking-Activity Account		\$135.96	
10/19/2023	Check	16246	Herb Knoblauch		Athletics General	-162.28	70,279.55	Checking-Activity Account		\$162.28	
10/19/2023	Check	16245	Snatched Sports		-Split-	-450.00	69,829.55	Checking-Activity Account		\$450.00	
10/19/2023	Check	16244	BSN Sports LLC		Athletics General	-5,891.00	63,938.55	Checking-Activity Account		\$5,891.00	
10/19/2023	Check	16243	Teamworks		Golf	-112.00	63,826.55	Checking-Activity Account		\$112.00	
10/19/2023	Check	16242	Rudd's Team & Trophy		Volleyball	-27.50	63,799.05	Checking-Activity Account		\$27.50	
10/19/2023	Check	16241	Brunks Sports Center		Pantherettes	-2,981.00	60,818.05	Checking-Activity Account		\$2,981.00	
10/19/2023	Check	16240	Kara Kamienski Photography	Senior Posters	Pantherettes	-84.00	60,734.05	Checking-Activity Account		\$84.00	
10/19/2023	Check	16239	Sewing Underground		Basketball-Girls	-102.00	60,632.05	Checking-Activity Account		\$102.00	
10/19/2023	Check	16237	Pepsi-Cola		Pepsi & 7Up Mkt:Concessions	-3,047.96	57,584.09	Checking-Activity Account		\$3,047.96	
10/19/2023	Check	16236	Cosgrove Distributors		Pepsi & 7Up Mkt:Concessions	-583.22	57,000.87	Checking-Activity Account		\$583.22	
10/19/2023	Check	16235	Alpha Baking Company		Pepsi & 7Up Mkt:Concessions	-286.00	56,714.87	Checking-Activity Account		\$286.00	
10/19/2023	Check	16234	Peoria Zoo		Art Club	-130.00	56,584.87	Checking-Activity Account		\$130.00	
10/20/2023	Deposit				-Split-	17,967.70	74,552.57	Checking-Activity Account	\$17,967.70		
10/23/2023	Check	16250	Peoria Players Theatre		Broadway	-350.00	74,202.57	Checking-Activity Account		\$350.00	
10/23/2023	Check	16251	Illinois State University		-Split-	-1,440.00	72,762.57	Checking-Activity Account		\$1,440.00	
10/23/2023	Check	16252	Tara Fillman		-Split-	-190.47	72,572.10	Checking-Activity Account		\$190.47	
10/23/2023	Check	16253	Rose Eller		Preschool (FCS)	-12.50	72,559.60	Checking-Activity Account		\$12.50	
10/23/2023	Check	16254	NFCA		Softball	-149.00	72,410.60	Checking-Activity Account		\$149.00	
10/23/2023	Check	16249	Morton High School	M-I conference meeting dinner for coaches	Athletics General	-1,341.00	71,069.60	Checking-Activity Account		\$1,341.00	
10/25/2023	Deposit				-Split-	1,925.00	72,994.60	Checking-Activity Account	\$1,925.00		
10/25/2023	Deposit				-Split-	9,505.03	82,499.63	Checking-Activity Account	\$9,505.03		
10/27/2023	Check	16260	Sports Endeavors, LLC		-Split-	-313.08	82,186.55	Checking-Activity Account		\$313.08	
10/27/2023	Check	16259	Cosgrove Distributors		Pepsi & 7Up Mkt:Concessions	-683.07	81,503.48	Checking-Activity Account		\$683.07	

WASHINGTON COMMUNITY HIGH SCHOOL

Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	ACCOUNT	DEBIT	CREDIT	OPEN BALANCE
10/27/2023	Check	16258	Pepsi-Cola		Pepsi & 7Up Mkt:Concessions	-1,189.79	80,313.69	Checking-Activity Account		\$1,189.79	
10/27/2023	Check	16257	Alpha Baking Company		Pepsi & 7Up Mkt:Concessions	-182.00	80,131.69	Checking-Activity Account		\$182.00	
10/27/2023	Check	16256	Gordon Food Service		Pepsi & 7Up Mkt:Concessions	-70.49	80,061.20	Checking-Activity Account		\$70.49	
10/27/2023	Check	16255	Countryside Banquet Facility	Feed The Marching Illini	WCHS Band	-7,492.41	72,568.79	Checking-Activity Account		\$7,492.41	
10/30/2023	Check		VISA - Karen Beverlin		-Split-	-1,333.50	71,235.29	Checking-Activity Account		\$1,333.50	
10/30/2023	Deposit				-Split-	5,318.89		Checking-Activity Account	\$5,318.89		
10/30/2023	Deposit	INTEREST		Interest Earned	Intrst NOW Acct	43.10	76,597.28	Checking-Activity Account	\$43.10		
10/31/2023	Expense		Revtrak		General	-207.69	76,389.59	Checking-Activity Account		\$207.69	
10/31/2023	Deposit		Revtrak		-Split-	1,338.00	77,727.59	Checking-Activity Account	\$1,338.00		
10/31/2023	Check		VISA - Panther 3 Card		-Split-	-1,764.57	75,963.02	Checking-Activity Account		\$1,764.57	
Total for Checking-Activity Account						\$75,963.02			\$140,635.34	\$64,672.32	
ISDLAF Interest											
10/31/2023	Deposit				Interest ISDLAF	230.09	230.09	ISDLAF Interest	\$230.09		
Total for ISDLAF Interest						\$230.09			\$230.09		
Activities General											
10/03/2023	Journal Entry	69		Panther Perk - Certificates (Staff help with homecoming)	-Split-	-15.00	-15.00	Activities General	\$15.00		
10/05/2023	Check	16200	VISA - Panther 1 card	Meals - Impact Kickoff Meeting	Checking-Activity Account	-423.31	-438.31	Activities General	\$423.31		
Total for Activities General						\$ -438.31			\$438.31		
Advocate For Awareness											
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-43.98	-43.98	Advocate For Awareness	\$43.98		
Total for Advocate For Awareness						\$ -43.98			\$43.98		
Art Club											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Colored Pencils/Hanging Wire	Checking-Activity Account	-58.39	-58.39	Art Club	\$58.39		
10/05/2023	Check	16201	VISA - Panther 2 card	OTC Brands - Sticker sheets/dough	Checking-Activity Account	-67.96	-126.35	Art Club	\$67.96		
10/05/2023	Check	16201	VISA - Panther 2 card	OTC Brands	Checking-Activity Account	-39.99	-166.34	Art Club	\$39.99		
10/06/2023	Deposit			Field Trip Student Payments	Checking-Activity Account	72.00	-94.34	Art Club		\$72.00	
10/13/2023	Deposit			Field Trip Payments	Checking-Activity Account	24.00	-70.34	Art Club		\$24.00	
10/13/2023	Deposit			Zoo Field Trip	Checking-Activity Account	45.00	-25.34	Art Club		\$45.00	
10/13/2023	Deposit			Field Trip	Checking-Activity Account	24.00	-1.34	Art Club		\$24.00	
10/18/2023	Check	16225	Peoria Art Guild	Bookmaking Class	Checking-Activity Account	-120.00	-121.34	Art Club	\$120.00		
10/19/2023	Check	16234	Peoria Zoo	Field Trip	Checking-Activity Account	-130.00	-251.34	Art Club	\$130.00		
10/20/2023	Deposit			Zoo Field Trip Student Payments	Checking-Activity Account	25.00	-226.34	Art Club		\$25.00	
10/20/2023	Deposit			Zoo Field Trip Student Payments	Checking-Activity Account	20.00	-206.34	Art Club		\$20.00	
10/20/2023	Deposit			Zoo Field Trip Student Payments	Checking-Activity Account	40.00	-166.34	Art Club		\$40.00	
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-114.01	-280.35	Art Club	\$114.01		
Total for Art Club						\$ -280.35			\$530.35	\$250.00	
Athletics General											
10/19/2023	Journal Entry	71		Officials Room Supplies	-Split-	-43.49	-43.49	Athletics General	\$43.49		
10/19/2023	Check	16246	Herb Knoblauch	Officials Rm/AD Dept Supplies	Checking-Activity Account	-162.28	-205.77	Athletics General	\$162.28		
10/19/2023	Check	16245	Snatched Sports	1085 INV	Checking-Activity Account	-240.00	-445.77	Athletics General	\$240.00		
10/19/2023	Check	16244	BSN Sports LLC	INV 92606533	Checking-Activity Account	-5,891.00	-6,336.77	Athletics General	\$5,891.00		
10/20/2023	Deposit			Reimbursement - MidIllini Golf Host	Checking-Activity Account	50.00	-6,286.77	Athletics General		\$50.00	
10/20/2023	Deposit			Rebate from spring calendar: All American Publishing	Checking-Activity Account	132.45	-6,154.32	Athletics General		\$132.45	
10/23/2023	Check	16249	Morton High School	Presales for 10.20.2023 FB Game	Checking-Activity Account	-1,341.00	-7,495.32	Athletics General	\$1,341.00		
10/25/2023	Deposit			10.20.23 Morton FB Presale Tickets	Checking-Activity Account	15.00	-7,480.32	Athletics General		\$15.00	
10/25/2023	Deposit			10.20.23 Morton FB Presale Tickets	Checking-Activity Account	1,341.00	-6,139.32	Athletics General		\$1,341.00	
10/25/2023	Deposit			Papa Johns Fundraiser	Checking-Activity Account	33.10	-6,106.22	Athletics General		\$33.10	
10/30/2023	Deposit			Reimbursements-Shirt Sales	Checking-Activity Account	146.76	-5,959.46	Athletics General		\$146.76	
Total for Athletics General						\$ -5,959.46			\$7,677.77	\$1,718.31	
Basketball-Girls											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Backpacks	Checking-Activity Account	-658.41	-658.41	Basketball-Girls	\$658.41		
10/19/2023	Check	16239	Sewing Underground	Backpack Embroidery	Checking-Activity Account	-102.00	-760.41	Basketball-Girls	\$102.00		
Total for Basketball-Girls						\$ -760.41			\$760.41		
Bass Fishing											
10/18/2023	Deposit			WCHS Mini Grant	Checking-Activity Account	500.00	500.00	Bass Fishing		\$500.00	
Total for Bass Fishing						\$500.00				\$500.00	
Bloom											
10/18/2023	Deposit			WCHS Mini Grant	Checking-Activity Account	1,000.00	1,000.00	Bloom		\$1,000.00	
Total for Bloom						\$1,000.00				\$1,000.00	
Book Club											
10/05/2023	Check	16200	VISA - Panther 1 card	Zeeks	Checking-Activity Account	-53.95	-53.95	Book Club	\$53.95		
10/06/2023	Deposit			Fundraiser - Homecoming necklace sales	Checking-Activity Account	258.50	204.55	Book Club		\$258.50	
10/06/2023	Deposit			Concessions Profits 09.29.2023 FB	Checking-Activity Account	486.48	691.03	Book Club		\$486.48	
10/18/2023	Deposit			WCHS Mini Grant	Checking-Activity Account	1,000.00	1,691.03	Book Club		\$1,000.00	

WASHINGTON COMMUNITY HIGH SCHOOL

Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	ACCOUNT	DEBIT	CREDIT	OPEN BALANCE
10/19/2023	Journal Entry	70		Thank you Cards - Book Club	-Split-	-10.00	1,681.03	Book Club	\$10.00		
Total for Book Club						\$1,681.03			\$63.95	\$1,744.98	
Broadway											
10/05/2023	Check	16200	VISA - Panther 1 card	Set Building Items	Checking-Activity Account	-855.14	-855.14	Broadway	\$855.14		
10/18/2023	Check	16229	Menards	Musical - Transaction 9204	Checking-Activity Account	-325.97	-1,181.11	Broadway	\$325.97		
10/23/2023	Check	16250	Peoria Players Theatre	Costume Rental/Addams Family	Checking-Activity Account	-350.00	-1,531.11	Broadway	\$350.00		
10/31/2023	Check		VISA - Panther 3 Card	Playbill - The Addams Family PDF License Fee	Checking-Activity Account	-70.00	-1,601.11	Broadway	\$70.00		
Total for Broadway						\$ -1,601.11			\$1,601.11		
Cheerleaders											
10/10/2023	Check	16218	National Cheerleaders Association	INV REG-0011234137Choreography	Checking-Activity Account	-1,975.00	-1,975.00	Cheerleaders	\$1,975.00		
10/18/2023	Deposit			Reimb INV8 from Budget	Checking-Activity Account	1,149.90	-825.10	Cheerleaders		\$1,149.90	
10/23/2023	Check	16252	Tara Fillman	Reimbursement-Treats for judges	Checking-Activity Account	-132.47	-957.57	Cheerleaders	\$132.47		
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	50.00	-907.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	150.00	-757.57	Cheerleaders			\$150.00
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	50.00	-707.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	50.00	-657.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Spirit Wear	Checking-Activity Account	50.00	-607.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	50.00	-557.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Spiritwear	Checking-Activity Account	50.00	-507.57	Cheerleaders			\$50.00
10/30/2023	Deposit			Fundraiser-Light Wand Sales	Checking-Activity Account	280.00	-227.57	Cheerleaders			\$280.00
Total for Cheerleaders						\$ -227.57			\$2,107.47	\$1,879.90	
Chess											
10/25/2023	Deposit			Donation AOGF	Checking-Activity Account	925.00	925.00	Chess			\$925.00
10/30/2023	Deposit			Hot Choc Sales FB 10.27.2023	Checking-Activity Account	461.63	1,386.63	Chess			\$461.63
10/30/2023	Journal Entry	73		Hot Chocolate - Fundraiser/FB Sales	-Split-	-101.63	1,285.00	Chess	\$101.63		
Total for Chess						\$1,285.00			\$101.63	\$1,386.63	
Chorus											
10/10/2023	Check	16210	Bushue Background Screening	EHR Check	Checking-Activity Account	-32.00	-32.00	Chorus	\$32.00		
10/10/2023	Check	16210	Bushue Background Screening	Background Check-B Hopkins	Checking-Activity Account	-60.00	-92.00	Chorus	\$60.00		
Total for Chorus						\$ -92.00			\$92.00		
Cricut Club											
10/13/2023	Deposit			WCHS Sleeve Fundraiser	Checking-Activity Account	5.00	5.00	Cricut Club			\$5.00
10/13/2023	Deposit			Washington Sleeve Order	Checking-Activity Account	22.00	27.00	Cricut Club			\$22.00
10/30/2023	Deposit			Fundraiser-Koozie Sales	Checking-Activity Account	116.00	143.00	Cricut Club			\$116.00
10/30/2023	Deposit			Fundraiser-Koozie Sales	Checking-Activity Account	6.00	149.00	Cricut Club			\$6.00
10/30/2023	Deposit			Fundraiser - Koozie Sales	Checking-Activity Account	61.00	210.00	Cricut Club			\$61.00
10/30/2023	Deposit			Fundraiser - Koozie Sales	Checking-Activity Account	24.00	234.00	Cricut Club			\$24.00
Total for Cricut Club						\$234.00					\$234.00
Cross Country											
10/05/2023	Check	16201	VISA - Panther 2 card	Refund - Meads Bike Shop - Bike trainers (sales tax refund)	Checking-Activity Account	52.50	52.50	Cross Country			\$52.50
10/05/2023	Check	16201	VISA - Panther 2 card	Meads Bike Shop - Bike Trainers	Checking-Activity Account	-652.48	-599.98	Cross Country	\$652.48		
10/16/2023	Deposit			CAT Matching ID 281294947	Checking-Activity Account	100.00	-499.98	Cross Country			\$100.00
10/16/2023	Deposit			CAT Matching ID 281375163	Checking-Activity Account	100.00	-399.98	Cross Country			\$100.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	-349.98	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	-249.98	Cross Country			\$100.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	130.00	-119.98	Cross Country			\$130.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	-69.98	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	-19.98	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	30.02	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	80.02	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	150.00	230.02	Cross Country			\$150.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	330.02	Cross Country			\$100.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	380.02	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	25.00	405.02	Cross Country			\$25.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	20.00	425.02	Cross Country			\$20.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	32.75	457.77	Cross Country			\$32.75
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	20.00	477.77	Cross Country			\$20.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	147.40	625.17	Cross Country			\$147.40
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	655.00	1,280.17	Cross Country			\$655.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	1,380.17	Cross Country			\$100.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	1,430.17	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	202.00	1,632.17	Cross Country			\$202.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	1,682.17	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	1,732.17	Cross Country			\$50.00
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	154.00	1,886.17	Cross Country			\$154.00

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10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	1,936.17	Cross Country		\$50.00	
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	2,036.17	Cross Country		\$100.00	
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	2,136.17	Cross Country		\$100.00	
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	50.00	2,186.17	Cross Country		\$50.00	
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	2,286.17	Cross Country		\$100.00	
10/18/2023	Deposit			Sponsorship	Checking-Activity Account	389.42	2,675.59	Cross Country		\$389.42	
10/19/2023	Check	16245	Snatched Sports	1086 INV	Checking-Activity Account	-210.00	2,465.59	Cross Country	\$210.00		
Total for Cross Country						\$2,465.59			\$862.48	\$3,328.07	
Donations (General)											
10/25/2023	Deposit			Volunteer Service Match:CAT Foundation 277043955	Checking-Activity Account	300.00	300.00	Donations (General)		\$300.00	
10/25/2023	Deposit			Volunteer Service Match:CAT Foundation 380033769	Checking-Activity Account	500.00	800.00	Donations (General)		\$500.00	
10/25/2023	Deposit			Volunteer Service Match:CAT Foundation 281375493	Checking-Activity Account	200.00	1,000.00	Donations (General)		\$200.00	
Total for Donations (General)						\$1,000.00				\$1,000.00	
Drama Club											
10/13/2023	Deposit			TheatreFest	Checking-Activity Account	75.00	75.00	Drama Club		\$75.00	
10/13/2023	Deposit			TheatreFest	Checking-Activity Account	75.00	150.00	Drama Club		\$75.00	
10/13/2023	Deposit			TheatreFest	Checking-Activity Account	75.00	225.00	Drama Club		\$75.00	
10/23/2023	Check	16251	Illinois State University	2024 Theatre Fest Registration - Students	Checking-Activity Account	-1,200.00	-975.00	Drama Club	\$1,200.00		
10/23/2023	Check	16251	Illinois State University	2024 Theatre Fest Registration - Chaperones	Checking-Activity Account	-150.00	-1,125.00	Drama Club	\$150.00		
10/23/2023	Check	16251	Illinois State University	2024 Theatre Fest -School Registration	Checking-Activity Account	-90.00	-1,215.00	Drama Club	\$90.00		
Total for Drama Club						\$ -1,215.00			\$1,440.00	\$225.00	
Fellowship Of Christian Athlete											
10/06/2023	Deposit			Donations	Checking-Activity Account	50.00	50.00	Fellowship Of Christian Athlete		\$50.00	
10/06/2023	Deposit			Donations	Checking-Activity Account	30.00	80.00	Fellowship Of Christian Athlete		\$30.00	
10/06/2023	Deposit			Donations	Checking-Activity Account	20.00	100.00	Fellowship Of Christian Athlete		\$20.00	
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-100.89	-0.89	Fellowship Of Christian Athlete	\$100.89		
Total for Fellowship Of Christian Athlete						\$ -0.89			\$100.89	\$100.00	
Fitness Club											
10/05/2023	Check	16200	VISA - Panther 1 card	Club Shirts for Sponsors	Checking-Activity Account	-27.73	-27.73	Fitness Club	\$27.73		
10/10/2023	Check	16205	April Wenzel	Reimb. Fitness Equipment	Checking-Activity Account	-79.00	-106.73	Fitness Club	\$79.00		
Total for Fitness Club						\$ -106.73			\$106.73		
French Club											
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-140.00	-140.00	French Club	\$140.00		
Total for French Club						\$ -140.00			\$140.00		
Freshman Class											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	HOCO Items	Checking-Activity Account	-106.82	-106.82	Freshman Class	\$106.82		
10/05/2023	Check	16201	VISA - Panther 2 card	HOCO Poms	Checking-Activity Account	-337.00	-443.82	Freshman Class	\$337.00		
10/05/2023	Check	16201	VISA - Panther 2 card	Menards - HOCO Items	Checking-Activity Account	-97.77	-541.59	Freshman Class	\$97.77		
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-190.91	-732.50	Freshman Class	\$190.91		
Total for Freshman Class						\$ -732.50			\$732.50		
Game Club											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Dice	Checking-Activity Account	-20.97	-20.97	Game Club	\$20.97		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	D&D Mat, Dice	Checking-Activity Account	-89.94	-110.91	Game Club	\$89.94		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Dice	Checking-Activity Account	-11.98	-122.89	Game Club	\$11.98		
10/05/2023	Check	16203	VISA - Karen Beverlin	Candy - Hoco Parade	Checking-Activity Account	-26.55	-149.44	Game Club	\$26.55		
Total for Game Club						\$ -149.44			\$149.44		
Gay Straight Alliance (GSA)											
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-46.98	-46.98	Gay Straight Alliance (GSA)	\$46.98		
Total for Gay Straight Alliance (GSA)						\$ -46.98			\$46.98		
General											
10/06/2023	Deposit			Found Cash on Floor	Checking-Activity Account	1.00	1.00	General		\$1.00	
10/31/2023	Deposit		Revtrak	Service Fee Collected 9.27-10.28 2023	Checking-Activity Account	58.00	59.00	General		\$58.00	
10/31/2023	Expense		Revtrak	Revtrak Service Fees	Checking-Activity Account	-207.69	-148.69	General	\$207.69		
Total for General						\$ -148.69			\$207.69	\$59.00	
Golf											
10/05/2023	Check	16200	VISA - Panther 1 card	Meals-McDonalds	Checking-Activity Account	-132.70	-132.70	Golf	\$132.70		
10/05/2023	Check	16201	VISA - Panther 2 card	Kroger - Cake	Checking-Activity Account	-61.60	-194.30	Golf	\$61.60		
10/05/2023	Check	16201	VISA - Panther 2 card	Jimmy Johns Meals	Checking-Activity Account	-80.90	-275.20	Golf	\$80.90		
10/05/2023	Check	16201	VISA - Panther 2 card	Bloomington City Golf Course	Checking-Activity Account	-36.00	-311.20	Golf	\$36.00		
10/05/2023	Check	16201	VISA - Panther 2 card	Culvers - Meals	Checking-Activity Account	-98.05	-409.25	Golf	\$98.05		
10/05/2023	Check	16201	VISA - Panther 2 card	Quail Meadows	Checking-Activity Account	-212.50	-621.75	Golf	\$212.50		
10/05/2023	Check	16201	VISA - Panther 2 card	Quail Meadows	Checking-Activity Account	-250.00	-871.75	Golf	\$250.00		
10/05/2023	Check	16201	VISA - Panther 2 card	Quail Meadows	Checking-Activity Account	-50.00	-921.75	Golf	\$50.00		
10/05/2023	Check	16201	VISA - Panther 2 card	Bloomington City Golf Course	Checking-Activity Account	-636.00	-1,557.75	Golf	\$636.00		

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10/05/2023	Check	16200	VISA - Panther 1 card	Prairie Vista Golf Course	Checking-Activity Account	-281.97	-1,839.72	Golf	\$281.97		
10/05/2023	Check	16200	VISA - Panther 1 card	Pine Lakes	Checking-Activity Account	-146.00	-1,985.72	Golf	\$146.00		
10/05/2023	Check	16200	VISA - Panther 1 card	Meals - DQ	Checking-Activity Account	-57.66	-2,043.38	Golf	\$57.66		
10/05/2023	Check	16200	VISA - Panther 1 card	Meals - Culvers	Checking-Activity Account	-62.92	-2,106.30	Golf	\$62.92		
10/05/2023	Check	16202	VISA - Panther 3 Card	Meals - Our Inn Place	Checking-Activity Account	-87.65	-2,193.95	Golf	\$87.65		
10/13/2023	Deposit			Snap Mobile/Fundraiser	Checking-Activity Account	6,866.90	4,672.95	Golf		\$6,866.90	
10/13/2023	Deposit			Fundraiser	Checking-Activity Account	200.00	4,872.95	Golf		\$200.00	
10/16/2023	Deposit			CAT Matching ID 279441325	Checking-Activity Account	35.00	4,907.95	Golf		\$35.00	
10/16/2023	Deposit			CAT Matching ID 279908561	Checking-Activity Account	425.00	5,332.95	Golf		\$425.00	
10/19/2023	Check	16243	Teamworks	INV 60418	Checking-Activity Account	-112.00	5,220.95	Golf	\$112.00		
10/31/2023	Check		VISA - Panther 3 Card	BloomCity Golf Course	Checking-Activity Account	-20.00	5,200.95	Golf	\$20.00		
10/31/2023	Check		VISA - Panther 3 Card	BloomCity Golf Course	Checking-Activity Account	-15.00	5,185.95	Golf	\$15.00		
10/31/2023	Check		VISA - Panther 3 Card	Minerva Productions	Checking-Activity Account	-45.00	5,140.95	Golf	\$45.00		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Culvers (Activity Portion)	Checking-Activity Account	-21.00	5,119.95	Golf	\$21.00		
10/31/2023	Check		VISA - Panther 3 Card	BloomCity Golf Course (Activity Portion)	Checking-Activity Account	-30.00	5,089.95	Golf	\$30.00		
10/31/2023	Check		VISA - Panther 3 Card	BloomCity Golf Course	Checking-Activity Account	-16.00	5,073.95	Golf	\$16.00		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Chick fil a	Checking-Activity Account	-72.87	5,001.08	Golf	\$72.87		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Culvers (Activity Portion)	Checking-Activity Account	-6.10	4,994.98	Golf	\$6.10		
Total for Golf						\$4,994.98			\$2,531.92	\$7,526.90	
Impact											
10/05/2023	Check	16200	VISA - Panther 1 card	Kickoff Day Items	Checking-Activity Account	-37.62	-37.62	Impact	\$37.62		
10/05/2023	Check	16202	VISA - Panther 3 Card	Chic fil a - Kickoff Meals	Checking-Activity Account	-232.18	-269.80	Impact	\$232.18		
10/31/2023	Check		VISA - Panther 3 Card	Walmart- Supplies	Checking-Activity Account	-55.46	-325.26	Impact	\$55.46		
Total for Impact						\$ -325.26			\$325.26		
Interest ISDLAF											
10/31/2023	Deposit				ISDLAF Interest	230.09	230.09	Interest ISDLAF		\$230.09	
Total for Interest ISDLAF						\$230.09				\$230.09	
International Club											
10/05/2023	Check	16200	VISA - Panther 1 card	Kickoff Day Items - Menards	Checking-Activity Account	-9.27	-9.27	International Club	\$9.27		
10/05/2023	Check	16200	VISA - Panther 1 card	Kickoff Day Items-Costco	Checking-Activity Account	-319.81	-329.08	International Club	\$319.81		
Total for International Club						\$ -329.08			\$329.08		
Intrst NOW Acct											
10/30/2023	Deposit	INTEREST			Checking-Activity Account	43.10	43.10	Intrst NOW Acct		\$43.10	
Total for Intrst NOW Acct						\$43.10				\$43.10	
Junior Class											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	HOCO Items	Checking-Activity Account	-48.87	-48.87	Junior Class	\$48.87		
10/05/2023	Check	16203	VISA - Karen Beverlin	Candy - Hoco Parade	Checking-Activity Account	-288.91	-337.78	Junior Class	\$288.91		
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items	Checking-Activity Account	-103.04	-440.82	Junior Class	\$103.04		
10/05/2023	Check	16200	VISA - Panther 1 card	Pomps - HOCO	Checking-Activity Account	-326.51	-767.33	Junior Class	\$326.51		
10/06/2023	Deposit			Concession Profits 09.29.2023 Home Side	Checking-Activity Account	1,742.11	974.78	Junior Class		\$1,742.11	
10/13/2023	Deposit			FB Concessions Profits 10.12 & 10.13	Checking-Activity Account	1,016.45	1,991.23	Junior Class		\$1,016.45	
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-199.64	1,791.59	Junior Class	\$199.64		
Total for Junior Class						\$1,791.59			\$966.97	\$2,758.56	
Lacrosse - Girls											
10/05/2023	Check	16201	VISA - Panther 2 card	Lacrosse Lab - Labrador Sports Complete	Checking-Activity Account	-300.00	-300.00	Lacrosse - Girls	\$300.00		
10/30/2023	Deposit			Vertical Raise Trust Fundraiser	Checking-Activity Account	360.00	60.00	Lacrosse - Girls		\$360.00	
Total for Lacrosse - Girls						\$60.00			\$300.00	\$360.00	
Leadership & Community Service											
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-114.95	-114.95	Leadership & Community Service	\$114.95		
Total for Leadership & Community Service						\$ -114.95			\$114.95		
Logan Smith Memorial (Marching Band)											
10/13/2023	Deposit			Donation	Checking-Activity Account	500.00	500.00	Logan Smith Memorial (Marching Band)		\$500.00	
10/13/2023	Deposit			Donation	Checking-Activity Account	50.00	550.00	Logan Smith Memorial (Marching Band)		\$50.00	
10/13/2023	Deposit			Donation	Checking-Activity Account	50.00	600.00	Logan Smith Memorial (Marching Band)		\$50.00	
10/13/2023	Deposit			Donation	Checking-Activity Account	30.00	630.00	Logan Smith Memorial (Marching Band)		\$30.00	
10/13/2023	Deposit			Donation	Checking-Activity Account	100.00	730.00	Logan Smith Memorial (Marching Band)		\$100.00	
10/20/2023	Deposit			Donation	Checking-Activity Account	300.00	1,030.00	Logan Smith Memorial (Marching Band)		\$300.00	
10/30/2023	Deposit			Donation	Checking-Activity Account	25.00	1,055.00	Logan Smith Memorial (Marching Band)		\$25.00	
10/30/2023	Deposit			Donation	Checking-Activity Account	50.00	1,105.00	Logan Smith Memorial (Marching Band)		\$50.00	
10/31/2023	Deposit		Revtrak	Donation	Checking-Activity Account	100.00	1,205.00	Logan Smith Memorial (Marching Band)		\$100.00	
Total for Logan Smith Memorial (Marching Band)						\$1,205.00				\$1,205.00	
Panther Perk											
10/03/2023	Journal Entry	69		Panther Perk - Certificates	-Split-	15.00	15.00	Panther Perk		\$15.00	
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Scrapbook items	Checking-Activity Account	-182.99	-167.99	Panther Perk	\$182.99		

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10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Caster Wheels	Checking-Activity Account	-17.99	-185.98	Panther Perk	\$17.99		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Cricut Items	Checking-Activity Account	-217.39	-403.37	Panther Perk	\$217.39		
10/05/2023	Check	16201	VISA - Panther 2 card	Cricut	Checking-Activity Account	-0.99	-404.36	Panther Perk	\$0.99		
10/05/2023	Check	16200	VISA - Panther 1 card	Cups, Craft Items	Checking-Activity Account	-71.38	-475.74	Panther Perk	\$71.38		
10/05/2023	Check	16200	VISA - Panther 1 card	Perk Shirts/Cards for Kindness Items	Checking-Activity Account	-79.81	-555.55	Panther Perk	\$79.81		
10/05/2023	Check	16201	VISA - Panther 2 card	Hobby Lobby - Shirts	Checking-Activity Account	-306.85	-862.40	Panther Perk	\$306.85		
10/10/2023	Check	16204	Kroger Company	038432	Checking-Activity Account	-36.72	-899.12	Panther Perk	\$36.72		
10/10/2023	Check	16204	Kroger Company	010389	Checking-Activity Account	-143.84	-1,042.96	Panther Perk	\$143.84		
10/10/2023	Check	16204	Kroger Company	033921	Checking-Activity Account	-42.30	-1,085.26	Panther Perk	\$42.30		
10/10/2023	Check	16204	Kroger Company	031153	Checking-Activity Account	-45.86	-1,131.12	Panther Perk	\$45.86		
10/13/2023	Deposit			Coffee and Card Sales 10.06.2023	Checking-Activity Account	201.25	-929.87	Panther Perk		\$201.25	
10/19/2023	Journal Entry	70		Thank you Cards - Book Club	-Split-	10.00	-919.87	Panther Perk		\$10.00	
Total for Panther Perk						\$-919.87			\$1,146.12	\$226.25	
Pantherettes											
10/05/2023	Check	16200	VISA - Panther 1 card	Athletic Eye Strips	Checking-Activity Account	-15.98	-15.98	Pantherettes	\$15.98		
10/05/2023	Check	16200	VISA - Panther 1 card	Goody Bag Items for Camp	Checking-Activity Account	-56.30	-72.28	Pantherettes	\$56.30		
10/05/2023	Check	16200	VISA - Panther 1 card	Best Buy - Portable Speaker	Checking-Activity Account	-212.49	-284.77	Pantherettes	\$212.49		
10/10/2023	Check	16213	Melanie Sanders	Team Bows	Checking-Activity Account	-161.00	-445.77	Pantherettes	\$161.00		
10/10/2023	Check	16214	Greater Peoria Honor Flight	Donation	Checking-Activity Account	-350.00	-795.77	Pantherettes	\$350.00		
10/10/2023	Check	16212	EHS Dance	Competition Entry Fee	Checking-Activity Account	-175.00	-970.77	Pantherettes	\$175.00		
10/10/2023	Check	16211	Hononegah Varsity Dance	Competition Entry Fee	Checking-Activity Account	-250.00	-1,220.77	Pantherettes	\$250.00		
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	160.00	-1,060.77	Pantherettes		\$160.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	100.00	-960.77	Pantherettes		\$100.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	50.00	-910.77	Pantherettes		\$50.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	50.00	-860.77	Pantherettes		\$50.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	50.00	-810.77	Pantherettes		\$50.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	100.00	-710.77	Pantherettes		\$100.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	50.00	-660.77	Pantherettes		\$50.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	55.00	-605.77	Pantherettes		\$55.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	60.00	-545.77	Pantherettes		\$60.00	
10/13/2023	Deposit			Start The Beat Entry Fees	Checking-Activity Account	50.00	-495.77	Pantherettes		\$50.00	
10/19/2023	Check	16240	Kara Kamienski Photography	Senior Banners	Checking-Activity Account	-84.00	-579.77	Pantherettes	\$84.00		
10/19/2023	Check	16241	Brunks Sports Center	INV 122768	Checking-Activity Account	-2,981.00	-3,560.77	Pantherettes	\$2,981.00		
Total for Pantherettes						\$-3,560.77			\$4,285.77	\$725.00	
Pepsi & 7Up Mkt											
10/13/2023	Deposit			Pepsi Contract Payment (1 of 2)	Checking-Activity Account	3,232.14	3,232.14	Pepsi & 7Up Mkt		\$3,232.14	
10/13/2023	Deposit			Pepsi Contract Payment (2 of 2)	Checking-Activity Account	9,267.86	12,500.00	Pepsi & 7Up Mkt		\$9,267.86	
10/18/2023	Check	16233	Stan Byerly Sound Systems, Inc	INV 40119	Checking-Activity Account	-6,079.00	6,421.00	Pepsi & 7Up Mkt	\$6,079.00		
Total for Pepsi & 7Up Mkt						\$6,421.00			\$6,079.00	\$12,500.00	
Concessions											
10/06/2023	Deposit			Concessions 09.29.2023 FB Visitor Side	Checking-Activity Account	470.42	470.42	Pepsi & 7Up Mkt:Concessions		\$470.42	
10/06/2023	Deposit			Concessions 09.28.2023	Checking-Activity Account	445.44	915.86	Pepsi & 7Up Mkt:Concessions		\$445.44	
10/06/2023	Deposit			Concessions 09.29.2023 FB Home Side	Checking-Activity Account	3,254.99	4,170.85	Pepsi & 7Up Mkt:Concessions		\$3,254.99	
10/10/2023	Check	16204	Kroger Company	119884	Checking-Activity Account	-59.70	4,111.15	Pepsi & 7Up Mkt:Concessions	\$59.70		
10/10/2023	Check	16207	Pepsi-Cola	18384111	Checking-Activity Account	-445.82	3,665.33	Pepsi & 7Up Mkt:Concessions	\$445.82		
10/13/2023	Deposit			10.09.2023 FB	Checking-Activity Account	116.50	3,781.83	Pepsi & 7Up Mkt:Concessions		\$116.50	
10/13/2023	Deposit			FB 10.12 and 10.13	Checking-Activity Account	1,033.30	4,815.13	Pepsi & 7Up Mkt:Concessions		\$1,033.30	
10/13/2023	Deposit			VB 10.12.2023	Checking-Activity Account	168.48	4,983.61	Pepsi & 7Up Mkt:Concessions		\$168.48	
10/13/2023	Deposit			10.05.2023 VB	Checking-Activity Account	429.86	5,413.47	Pepsi & 7Up Mkt:Concessions		\$429.86	
10/13/2023	Deposit			10.03.2023 Boys Soccer	Checking-Activity Account	58.66	5,472.13	Pepsi & 7Up Mkt:Concessions		\$58.66	
10/13/2023	Deposit			Volleyball 10.14.2023	Checking-Activity Account	554.59	6,026.72	Pepsi & 7Up Mkt:Concessions		\$554.59	
10/18/2023	Check	16226	Bajco Illinois LLC (Papa Johns)	S4261-23-1714	Checking-Activity Account	-74.90	5,951.82	Pepsi & 7Up Mkt:Concessions	\$74.90		
10/18/2023	Check	16232	Gold Medal	INV 92615	Checking-Activity Account	-387.65	5,564.17	Pepsi & 7Up Mkt:Concessions	\$387.65		
10/18/2023	Check	16231	Gordon Food Service	INV230507923	Checking-Activity Account	-70.49	5,493.68	Pepsi & 7Up Mkt:Concessions	\$70.49		
10/19/2023	Journal Entry	71		Officials Room Supplies	-Split-	43.49	5,537.17	Pepsi & 7Up Mkt:Concessions		\$43.49	
10/19/2023	Check	16237	Pepsi-Cola	INV 85163662	Checking-Activity Account	-3,047.96	2,489.21	Pepsi & 7Up Mkt:Concessions	\$3,047.96		
10/19/2023	Check	16236	Cosgrove Distributors	INV 153420A	Checking-Activity Account	-583.22	1,905.99	Pepsi & 7Up Mkt:Concessions	\$583.22		
10/19/2023	Check	16235	Alpha Baking Company	INV230415285023	Checking-Activity Account	-286.00	1,619.99	Pepsi & 7Up Mkt:Concessions	\$286.00		
10/19/2023	Check	16238	Central Illinois Produce	INV 09406515	Checking-Activity Account	-52.95	1,567.04	Pepsi & 7Up Mkt:Concessions	\$52.95		
10/20/2023	Deposit			Concessions VB 10.18.2023	Checking-Activity Account	363.31	1,930.35	Pepsi & 7Up Mkt:Concessions		\$363.31	
10/25/2023	Deposit			10.23.2023 Football Concessions	Checking-Activity Account	218.79	2,149.14	Pepsi & 7Up Mkt:Concessions		\$218.79	
10/27/2023	Check	16258	Pepsi-Cola	INV 86478059	Checking-Activity Account	-1,189.79	959.35	Pepsi & 7Up Mkt:Concessions	\$1,189.79		
10/27/2023	Check	16257	Alpha Baking Company	INV 230415299020	Checking-Activity Account	-182.00	777.35	Pepsi & 7Up Mkt:Concessions	\$182.00		
10/27/2023	Check	16259	Cosgrove Distributors	INV 153692	Checking-Activity Account	-683.07	94.28	Pepsi & 7Up Mkt:Concessions	\$683.07		
10/27/2023	Check	16256	Gordon Food Service	INV 230783712	Checking-Activity Account	-70.49	23.79	Pepsi & 7Up Mkt:Concessions	\$70.49		

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10/27/2023	Journal Entry	72		Soph Class - Concessions Profits 10.09.2023 FB	-Split-	-46.18	-22.39	Pepsi & 7Up Mkt:Concessions	\$46.18		
10/30/2023	Journal Entry	73		Hot Chocolate - Fundraiser/FB Sales (Chess)	-Split-	101.63	79.24	Pepsi & 7Up Mkt:Concessions		\$101.63	
10/30/2023	Deposit			Concessions FB 10.27 Visitors Side	Checking-Activity Account	412.50	491.74	Pepsi & 7Up Mkt:Concessions		\$412.50	
10/30/2023	Deposit			Concessions FB 10.27 Home Side	Checking-Activity Account	1,696.00	2,187.74	Pepsi & 7Up Mkt:Concessions		\$1,696.00	
Total for Concessions						\$2,187.74			\$7,180.22	\$9,367.96	
Total for Pepsi & 7Up Mkt with sub-accounts						\$8,608.74			\$13,259.22	\$21,867.96	
Powder Puff											
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	20.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	40.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	60.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	80.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	100.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	120.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	140.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	160.00	Powder Puff		\$20.00	
10/06/2023	Deposit			2023 Shirts	Checking-Activity Account	20.00	180.00	Powder Puff		\$20.00	
10/06/2023	Deposit			Cash - 2023 Shirts	Checking-Activity Account	1,600.00	1,780.00	Powder Puff		\$1,600.00	
Total for Powder Puff						\$1,780.00				\$1,780.00	
Preschool (FCS)											
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	150.00	Preschool (FCS)		\$150.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	300.00	Preschool (FCS)		\$150.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	450.00	Preschool (FCS)		\$150.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	600.00	Preschool (FCS)		\$150.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	450.00	1,050.00	Preschool (FCS)		\$450.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	1,200.00	Preschool (FCS)		\$150.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	300.00	1,500.00	Preschool (FCS)		\$300.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	300.00	1,800.00	Preschool (FCS)		\$300.00	
10/13/2023	Deposit			Tuition	Checking-Activity Account	150.00	1,950.00	Preschool (FCS)		\$150.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	2,250.00	Preschool (FCS)		\$300.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	2,550.00	Preschool (FCS)		\$300.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	2,850.00	Preschool (FCS)		\$300.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	150.00	3,000.00	Preschool (FCS)		\$150.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	3,300.00	Preschool (FCS)		\$300.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	3,600.00	Preschool (FCS)		\$300.00	
10/20/2023	Deposit			Tuition	Checking-Activity Account	300.00	3,900.00	Preschool (FCS)		\$300.00	
10/23/2023	Check	16253	Rose Eller	Reimbursement-Prek Supplies	Checking-Activity Account	-12.50	3,887.50	Preschool (FCS)	\$12.50		
10/23/2023	Check	16252	Tara Fillman	Reimbursement-Class Competition	Checking-Activity Account	-58.00	3,829.50	Preschool (FCS)	\$58.00		
Total for Preschool (FCS)						\$3,829.50			\$70.50	\$3,900.00	
Raymond Torry Professional Development											
10/10/2023	Check	16206	Solution Tree	INV SS251136	Checking-Activity Account	-3,000.00	-3,000.00	Raymond Torry Professional Development	\$3,000.00		
Total for Raymond Torry Professional Development						\$ -3,000.00			\$3,000.00		
Renaissance Fair											
10/18/2023	Deposit			WCHS Mini Grant	Checking-Activity Account	1,000.00	1,000.00	Renaissance Fair		\$1,000.00	
Total for Renaissance Fair						\$1,000.00				\$1,000.00	
Senior Class											
10/05/2023	Check	16202	VISA - Panther 3 Card	HOCO Items	Checking-Activity Account	-25.11	-25.11	Senior Class	\$25.11		
10/05/2023	Check	16200	VISA - Panther 1 card	Tablecloth - Amazon	Checking-Activity Account	-117.78	-142.89	Senior Class	\$117.78		
10/05/2023	Check	16200	VISA - Panther 1 card	Pomps - HOCO Parade	Checking-Activity Account	-105.73	-248.62	Senior Class	\$105.73		
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items	Checking-Activity Account	-53.52	-302.14	Senior Class	\$53.52		
10/05/2023	Check	16202	VISA - Panther 3 Card	HOCO Items	Checking-Activity Account	-38.36	-340.50	Senior Class	\$38.36		
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items	Checking-Activity Account	-26.76	-367.26	Senior Class	\$26.76		
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-140.37	-507.63	Senior Class	\$140.37		
Total for Senior Class						\$ -507.63			\$507.63		
Soccer-Boys											
10/13/2023	Deposit			Donation	Checking-Activity Account	300.00	300.00	Soccer-Boys		\$300.00	
10/13/2023	Deposit			10.03.2023 Concessions Profits	Checking-Activity Account	131.09	431.09	Soccer-Boys		\$131.09	
10/16/2023	Deposit			CAT Matching ID 279031833	Checking-Activity Account	1,100.00	1,531.09	Soccer-Boys		\$1,100.00	
10/16/2023	Deposit			CAT Matching ID 279313739	Checking-Activity Account	1,870.00	3,401.09	Soccer-Boys		\$1,870.00	
10/16/2023	Deposit			CAT Matching ID 279357685	Checking-Activity Account	1,370.00	4,771.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 279371821	Checking-Activity Account	1,370.00	6,141.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 279438499	Checking-Activity Account	2,170.00	8,311.09	Soccer-Boys		\$2,170.00	
10/16/2023	Deposit			CAT Matching ID 279708657	Checking-Activity Account	1,370.00	9,681.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 279708971	Checking-Activity Account	1,370.00	11,051.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 279907215	Checking-Activity Account	3,570.00	14,621.09	Soccer-Boys		\$3,570.00	
10/16/2023	Deposit			CAT Matching ID 279974619	Checking-Activity Account	3,000.00	17,621.09	Soccer-Boys		\$3,000.00	

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10/16/2023	Deposit			CAT Matching ID 280185649	Checking-Activity Account	2,570.00	20,191.09	Soccer-Boys		\$2,570.00	
10/16/2023	Deposit			CAT Matching ID 278913431	Checking-Activity Account	3,500.00	23,691.09	Soccer-Boys		\$3,500.00	
10/16/2023	Deposit			CAT Matching ID 278669721	Checking-Activity Account	3,570.00	27,261.09	Soccer-Boys		\$3,570.00	
10/16/2023	Deposit			CAT Matching ID 278404029	Checking-Activity Account	2,740.00	30,001.09	Soccer-Boys		\$2,740.00	
10/16/2023	Deposit			CAT Matching ID 278079247	Checking-Activity Account	1,370.00	31,371.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 278035355	Checking-Activity Account	1,370.00	32,741.09	Soccer-Boys		\$1,370.00	
10/16/2023	Deposit			CAT Matching ID 277963029	Checking-Activity Account	2,170.00	34,911.09	Soccer-Boys		\$2,170.00	
10/16/2023	Deposit			CAT Matching ID 277853441	Checking-Activity Account	3,570.00	38,481.09	Soccer-Boys		\$3,570.00	
10/16/2023	Deposit			CAT Matching ID 277672139	Checking-Activity Account	3,570.00	42,051.09	Soccer-Boys		\$3,570.00	
10/16/2023	Deposit			CAT Matching ID 277104475	Checking-Activity Account	300.00	42,351.09	Soccer-Boys		\$300.00	
10/16/2023	Deposit			CAT Matching ID 279329309	Checking-Activity Account	2,740.00	45,091.09	Soccer-Boys		\$2,740.00	
10/18/2023	Deposit			Donations	Checking-Activity Account	50.00	45,141.09	Soccer-Boys		\$50.00	
10/18/2023	Deposit			Donations	Checking-Activity Account	1,950.00	47,091.09	Soccer-Boys		\$1,950.00	
10/27/2023	Check	16260	Sports Endeavors, LLC	9403232070	Checking-Activity Account	-300.09	46,791.00	Soccer-Boys	\$300.09		
10/27/2023	Check	16260	Sports Endeavors, LLC	9403407625	Checking-Activity Account	-12.99	46,778.01	Soccer-Boys	\$12.99		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Dominos Pizza	Checking-Activity Account	-23.04	46,754.97	Soccer-Boys	\$23.04		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Dominos Pizza	Checking-Activity Account	-154.11	46,600.86	Soccer-Boys	\$154.11		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Subway	Checking-Activity Account	-165.43	46,435.43	Soccer-Boys	\$165.43		
10/31/2023	Check		VISA - Panther 3 Card	Meals - Rock Island Ale House	Checking-Activity Account	-40.00	46,395.43	Soccer-Boys	\$40.00		
10/31/2023	Check		VISA - Panther 3 Card	Hotels - Rock Island	Checking-Activity Account	-1,030.56	45,364.87	Soccer-Boys	\$1,030.56		
Total for Soccer-Boys						\$45,364.87			\$1,726.22	\$47,091.09	
Softball											
10/23/2023	Check	16254	NFCA	Stephanie Lawson Clinic Registration	Checking-Activity Account	-149.00	-149.00	Softball	\$149.00		
Total for Softball						\$ -149.00			\$149.00		
Sophomore Class											
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items	Checking-Activity Account	-53.09	-53.09	Sophomore Class	\$53.09		
10/25/2023	Deposit			10.23.2023 Concessions Profits	Checking-Activity Account	146.71	93.62	Sophomore Class		\$146.71	
10/27/2023	Journal Entry	72		Soph Class - Concessions Profits 10.09.2023 FB	-Split-	46.18	139.80	Sophomore Class		\$46.18	
Total for Sophomore Class						\$139.80			\$53.09	\$192.89	
Spanish Club											
10/05/2023	Check	16203	VISA - Karen Beverlin	Candy - Hoco Parade	Checking-Activity Account	-318.59	-318.59	Spanish Club	\$318.59		
10/30/2023	Check		VISA - Karen Beverlin	Boo Bash Candy	Checking-Activity Account	-121.06	-439.65	Spanish Club	\$121.06		
Total for Spanish Club						\$ -439.65			\$439.65		
Special Events-Athletics											
10/05/2023	Check	16200	VISA - Panther 1 card	Lodging - HOF Coach Swim Clinic (T Smith)	Checking-Activity Account	-359.34	-359.34	Special Events-Athletics	\$359.34		
10/05/2023	Check	16200	VISA - Panther 1 card	2023 HOF Coaches Clinic - Swim (T Smith)	Checking-Activity Account	-80.00	-439.34	Special Events-Athletics	\$80.00		
10/05/2023	Check	16200	VISA - Panther 1 card	Hotel - Swim	Checking-Activity Account	-179.67	-619.01	Special Events-Athletics	\$179.67		
10/10/2023	Check	16208	Martin One Source	INV 426712 Lanyards	Checking-Activity Account	-335.00	-954.01	Special Events-Athletics	\$335.00		
Total for Special Events-Athletics						\$ -954.01			\$954.01		
Student Council											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	HOCO Items	Checking-Activity Account	-274.45	-274.45	Student Council	\$274.45		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	HOCO Items	Checking-Activity Account	-11.28	-285.73	Student Council	\$11.28		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	HOCO Items	Checking-Activity Account	-151.08	-436.81	Student Council	\$151.08		
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items - Andersons	Checking-Activity Account	-113.78	-550.59	Student Council	\$113.78		
10/05/2023	Check	16200	VISA - Panther 1 card	HOCO Items	Checking-Activity Account	-1,329.92	-1,880.51	Student Council	\$1,329.92		
10/06/2023	Deposit			Homecoming Tx Sales	Checking-Activity Account	1,085.00	-795.51	Student Council		\$1,085.00	
10/06/2023	Deposit			Homecoming Tx Sales	Checking-Activity Account	85.00	-710.51	Student Council		\$85.00	
10/06/2023	Deposit			Homecoming Tx Sales	Checking-Activity Account	1,405.00	694.49	Student Council		\$1,405.00	
10/06/2023	Deposit			Homecoming Tx Sales	Checking-Activity Account	257.00	951.49	Student Council		\$257.00	
10/06/2023	Deposit			Homecoming Tx Sales	Checking-Activity Account	2,616.00	3,567.49	Student Council		\$2,616.00	
Total for Student Council						\$3,567.49			\$1,880.51	\$5,448.00	
Swim Team											
10/05/2023	Check	16200	VISA - Panther 1 card	2023 HOF Coaches Clinic	Checking-Activity Account	-105.00	-105.00	Swim Team	\$105.00		
Total for Swim Team						\$ -105.00			\$105.00		
Tennis - Girls											
10/05/2023	Check	16202	VISA - Panther 3 Card	Meals - Culvers Peru	Checking-Activity Account	-140.99	-140.99	Tennis - Girls	\$140.99		
10/10/2023	Check	16209	Gary Garver	Reim. parade candy	Checking-Activity Account	-134.88	-275.87	Tennis - Girls	\$134.88		
Total for Tennis - Girls						\$ -275.87			\$275.87		
Volleyball											
10/05/2023	Check	16202	VISA - Panther 3 Card	Meals - Champaign	Checking-Activity Account	-141.56	-141.56	Volleyball	\$141.56		
10/05/2023	Check	16202	VISA - Panther 3 Card	Hotels - Champaign	Checking-Activity Account	-948.66	-1,090.22	Volleyball	\$948.66		
10/05/2023	Check	16202	VISA - Panther 3 Card	Hotels - Sales Tax Refunds	Checking-Activity Account	109.14	-981.08	Volleyball		\$109.14	
10/06/2023	Deposit			Concessions Profits 09.28.2023	Checking-Activity Account	555.81	-425.27	Volleyball		\$555.81	
10/10/2023	Check	16216	Teamworks	INV 60172	Checking-Activity Account	-1,404.00	-1,829.27	Volleyball	\$1,404.00		

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10/10/2023	Check	16215	Kary Dowling	INV 687681 Registration AVCA Coach Convention	Checking-Activity Account	-299.00	-2,128.27	Volleyball	\$299.00		
10/10/2023	Check	16216	Teamworks	INV 60168	Checking-Activity Account	-1,498.50	-3,626.77	Volleyball	\$1,498.50		
10/10/2023	Check	16216	Teamworks	INV 59943	Checking-Activity Account	-874.00	-4,500.77	Volleyball	\$874.00		
10/13/2023	Check	16224	Robert Dowling	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-4,710.77	Volleyball	\$210.00		
10/13/2023	Check	16223	Joey Camp	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-4,920.77	Volleyball	\$210.00		
10/13/2023	Check	16222	Ronald Helgeson	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-5,130.77	Volleyball	\$210.00		
10/13/2023	Check	16221	David Redenour	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-5,340.77	Volleyball	\$210.00		
10/13/2023	Check	16220	Jeff L Ringenberg	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-5,550.77	Volleyball	\$210.00		
10/13/2023	Check	16219	Carrie Giacobazzi	Fresh Volleyball Tourn 10.14.2023	Checking-Activity Account	-210.00	-5,760.77	Volleyball	\$210.00		
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	40.00	-5,720.77	Volleyball		\$40.00	
10/13/2023	Deposit			Volleyball Mid Illini Conf Concessions 10.14.2023	Checking-Activity Account	500.66	-5,220.11	Volleyball		\$500.66	
10/13/2023	Deposit			Fundraiser - IL Cancer Care	Checking-Activity Account	696.00	-4,524.11	Volleyball		\$696.00	
10/13/2023	Deposit			10.12.2023 Concessions Profits	Checking-Activity Account	318.52	-4,205.59	Volleyball		\$318.52	
10/13/2023	Deposit			Fundraiser - Bake Sale for IL Cancer Care	Checking-Activity Account	350.00	-3,855.59	Volleyball		\$350.00	
10/13/2023	Deposit			Entry Fee	Checking-Activity Account	150.00	-3,705.59	Volleyball		\$150.00	
10/13/2023	Deposit			Entry Fee	Checking-Activity Account	150.00	-3,555.59	Volleyball		\$150.00	
10/13/2023	Deposit			Sponsors: IL Cancer Care Fundraiser	Checking-Activity Account	100.00	-3,455.59	Volleyball		\$100.00	
10/13/2023	Deposit			Sponsors: IL Cancer Care Fundraiser	Checking-Activity Account	100.00	-3,355.59	Volleyball		\$100.00	
10/13/2023	Deposit			Sponsors: IL Cancer Care Fundraiser	Checking-Activity Account	150.00	-3,205.59	Volleyball		\$150.00	
10/13/2023	Deposit			Sponsors: IL Cancer Care Fundraiser	Checking-Activity Account	150.00	-3,055.59	Volleyball		\$150.00	
10/13/2023	Deposit			Fundraiser - Chuck a Duck IL Cancer Care	Checking-Activity Account	310.00	-2,745.59	Volleyball		\$310.00	
10/13/2023	Deposit			10.05.2023 Concessions Profits	Checking-Activity Account	215.14	-2,530.45	Volleyball		\$215.14	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-2,470.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	40.00	-2,430.45	Volleyball		\$40.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	140.00	-2,290.45	Volleyball		\$140.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-2,270.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-2,250.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-2,230.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-2,210.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-2,150.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Fundraiser	Checking-Activity Account	1,100.00	-1,050.45	Volleyball		\$1,100.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-990.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-930.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-870.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-850.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	60.00	-790.45	Volleyball		\$60.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-770.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	20.00	-750.45	Volleyball		\$20.00	
10/13/2023	Deposit			Pink Out Shirts	Checking-Activity Account	120.00	-630.45	Volleyball		\$120.00	
10/16/2023	Deposit			CAT Matching ID 279247385	Checking-Activity Account	30.00	-600.45	Volleyball		\$30.00	
10/16/2023	Deposit			CAT Matching ID 279297627	Checking-Activity Account	75.00	-525.45	Volleyball		\$75.00	
10/16/2023	Deposit			CAT Matching ID 280926357	Checking-Activity Account	35.00	-490.45	Volleyball		\$35.00	
10/16/2023	Deposit			CAT Matching ID 280810181	Checking-Activity Account	30.00	-460.45	Volleyball		\$30.00	
10/16/2023	Deposit			CAT Matching ID 279365221	Checking-Activity Account	225.00	-235.45	Volleyball		\$225.00	
10/16/2023	Deposit			CAT Matching ID 279068781	Checking-Activity Account	100.00	-135.45	Volleyball		\$100.00	
10/16/2023	Deposit			CAT Matching ID 279023261	Checking-Activity Account	100.00	-35.45	Volleyball		\$100.00	
10/16/2023	Deposit			CAT Matching ID 279352975	Checking-Activity Account	25.00	-10.45	Volleyball		\$25.00	
10/18/2023	Check	16227	Mad Media	Team Banner, SocMedia Pics, Senior Posters	Checking-Activity Account	-400.00	-410.45	Volleyball	\$400.00		
10/18/2023	Deposit			Sponsor - Never Settle	Checking-Activity Account	150.00	-260.45	Volleyball		\$150.00	
10/18/2023	Deposit			Sponsor - Cancer Fundraiser	Checking-Activity Account	100.00	-160.45	Volleyball		\$100.00	
10/18/2023	Check	16228	Erin K Parrott	Senior Night Cookies	Checking-Activity Account	-66.00	-226.45	Volleyball	\$66.00		
10/19/2023	Check	16242	Rudd's Team & Trophy	Freshman Volleyball Trophies	Checking-Activity Account	-27.50	-253.95	Volleyball	\$27.50		
10/19/2023	Check	16247	Kary Dowling	Reimbursement Senior Blankets/Orange poms	Checking-Activity Account	-135.96	-389.91	Volleyball	\$135.96		
10/20/2023	Deposit			Shirt Sales - IL Cancer Care	Checking-Activity Account	80.00	-309.91	Volleyball		\$80.00	
10/20/2023	Deposit			Shirt Sales - IL Cancer Care	Checking-Activity Account	100.00	-209.91	Volleyball		\$100.00	
10/20/2023	Deposit			SnapMobile - Fundraiser	Checking-Activity Account	11,909.60	11,699.69	Volleyball		\$11,909.60	
10/20/2023	Deposit			Mid Illini Conference Tournament Ticket Sales	Checking-Activity Account	1,062.00	12,761.69	Volleyball		\$1,062.00	
10/20/2023	Deposit			Concessions Profits 10.18.2023	Checking-Activity Account	410.34	13,172.03	Volleyball		\$410.34	
10/20/2023	Deposit			Shirt Sales - IL Cancer Care	Checking-Activity Account	60.00	13,232.03	Volleyball		\$60.00	
10/20/2023	Deposit			Shirt Sales - IL Cancer Care	Checking-Activity Account	95.00	13,327.03	Volleyball		\$95.00	
Total for Volleyball						\$13,327.03			\$7,055.18	\$20,382.21	
WCHS Band											
10/20/2023	Deposit			Donation - Feed the Marching Illini	Checking-Activity Account	100.00	100.00	WCHS Band		\$100.00	
10/25/2023	Deposit			Donation - Feed the Marching Illini	Checking-Activity Account	300.00	400.00	WCHS Band		\$300.00	
10/25/2023	Deposit			Donation - Feed the Marching Illini	Checking-Activity Account	100.00	500.00	WCHS Band		\$100.00	
10/25/2023	Deposit			Donations: Feed the Marching Illini	Checking-Activity Account	6,850.43	7,350.43	WCHS Band		\$6,850.43	

WASHINGTON COMMUNITY HIGH SCHOOL

Transaction Detail by Account

October 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE	ACCOUNT	DEBIT	CREDIT	OPEN BALANCE
10/27/2023	Check	16255	Countryside Banquet Facility	INV 10181	Checking-Activity Account	-7,492.41	-141.98	WCHS Band	\$7,492.41		
10/30/2023	Deposit			Donation-Feed the Marching Illini	Checking-Activity Account	20.00	-121.98	WCHS Band		\$20.00	
10/31/2023	Deposit		Revtrak	Feed the Marching Illini Donations (ACH)	Checking-Activity Account	1,180.00	1,058.02	WCHS Band		\$1,180.00	
Total for WCHS Band						\$1,058.02			\$7,492.41	\$8,550.43	
WCHS Hardship											
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Panther Pro Items	Checking-Activity Account	-139.92	-139.92	WCHS Hardship	\$139.92		
10/04/2023	Check	16199	VISA - PURCHASE ACCT.	Shoes - work	Checking-Activity Account	-36.00	-175.92	WCHS Hardship	\$36.00		
10/05/2023	Check	16200	VISA - Panther 1 card	Panther Pro Items	Checking-Activity Account	-40.98	-216.90	WCHS Hardship	\$40.98		
10/05/2023	Check	16200	VISA - Panther 1 card	Panther Pro Items	Checking-Activity Account	-19.87	-236.77	WCHS Hardship	\$19.87		
10/05/2023	Check	16200	VISA - Panther 1 card	Panther Pro Items	Checking-Activity Account	-25.45	-262.22	WCHS Hardship	\$25.45		
10/05/2023	Check	16201	VISA - Panther 2 card	Deoderant - Panther Pro	Checking-Activity Account	-26.88	-289.10	WCHS Hardship	\$26.88		
10/10/2023	Check	16204	Kroger Company	031183	Checking-Activity Account	-25.96	-315.06	WCHS Hardship	\$25.96		
10/10/2023	Check	16204	Kroger Company	033563	Checking-Activity Account	-18.14	-333.20	WCHS Hardship	\$18.14		
10/10/2023	Check	16204	Kroger Company	033961	Checking-Activity Account	-22.85	-356.05	WCHS Hardship	\$22.85		
10/30/2023	Check		VISA - Karen Beverlin	Panther Pro Shop Items	Checking-Activity Account	-120.71	-476.76	WCHS Hardship	\$120.71		
Total for WCHS Hardship						\$ -476.76			\$476.76		
Welding Club											
10/18/2023	Check	16230	Hagerty Steel & Aluminum Co	INV 9304199	Checking-Activity Account	-356.03	-356.03	Welding Club	\$356.03		
Total for Welding Club						\$ -356.03			\$356.03		
Wrestling											
10/10/2023	Check	16217	USPS	Bulk Mailing - 218 pcs	Checking-Activity Account	-45.42	-45.42	Wrestling	\$45.42		
10/13/2023	Deposit			Sponsorship Fundraiser	Checking-Activity Account	250.00	204.58	Wrestling		\$250.00	
10/13/2023	Deposit			Sponsorship Fundraiser	Checking-Activity Account	100.00	304.58	Wrestling		\$100.00	
10/13/2023	Deposit			Sponsorship Fundraiser	Checking-Activity Account	750.00	1,054.58	Wrestling		\$750.00	
10/13/2023	Deposit			Sponsorship Fundraiser	Checking-Activity Account	100.00	1,154.58	Wrestling		\$100.00	
10/13/2023	Deposit			Sponsorship Fundraiser	Checking-Activity Account	100.00	1,254.58	Wrestling		\$100.00	
10/18/2023	Deposit			Sponsorship Fundraiser: Black, Black, Brown	Checking-Activity Account	250.00	1,504.58	Wrestling		\$250.00	
10/20/2023	Deposit			Sponsor	Checking-Activity Account	100.00	1,604.58	Wrestling		\$100.00	
10/20/2023	Deposit			Sponsor	Checking-Activity Account	250.00	1,854.58	Wrestling		\$250.00	
10/20/2023	Deposit			Sponsor	Checking-Activity Account	500.00	2,354.58	Wrestling		\$500.00	
10/20/2023	Deposit			Sponsor	Checking-Activity Account	100.00	2,454.58	Wrestling		\$100.00	
10/20/2023	Deposit			Sponsor	Checking-Activity Account	250.00	2,704.58	Wrestling		\$250.00	
10/25/2023	Deposit			Sponsorship	Checking-Activity Account	200.00	2,904.58	Wrestling		\$200.00	
10/25/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	3,004.58	Wrestling		\$100.00	
10/25/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	3,104.58	Wrestling		\$100.00	
10/25/2023	Deposit			Sponsorship	Checking-Activity Account	100.00	3,204.58	Wrestling		\$100.00	
10/30/2023	Deposit			Sponsorship	Checking-Activity Account	1,000.00	4,204.58	Wrestling		\$1,000.00	
10/30/2023	Deposit			Entry Fee - JV Invite Limestone	Checking-Activity Account	175.00	4,379.58	Wrestling		\$175.00	
Total for Wrestling						\$4,379.58			\$45.42	\$4,425.00	
Yearbook											
10/20/2023	Deposit			2021-2022 Yearbook Purchases	Checking-Activity Account	35.00	35.00	Yearbook		\$35.00	
10/20/2023	Deposit			2021-2022 Yearbook Purchases	Checking-Activity Account	35.00	70.00	Yearbook		\$35.00	
10/30/2023	Deposit			Yearbook Sales	Checking-Activity Account	35.00	105.00	Yearbook		\$35.00	
Total for Yearbook						\$105.00				\$105.00	

WASHINGTON COMMUNITY HIGH SCHOOL

Balance Sheet

As of October 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking-Activity Account	526,853.23
ISDLAF Interest	51,272.53
Total Bank Accounts	\$578,125.76
Total Current Assets	\$578,125.76
TOTAL ASSETS	\$578,125.76
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Activities General	4,268.57
Advocate For Awareness	861.20
After Midnight	5,985.20
Art Club	2,369.20
Athletics General	-2,734.19
Orange Crush	737.51
Total Athletics General	-1,996.68
Automobile	242.28
Baseball	13,393.56
Basketball-Boys	5,852.91
Basketball-Girls	1,203.73
Bass Fishing	3,701.78
Bloom	5,410.85
Book Club	2,007.49
Boys Track	4,692.87
Broadway	5,516.31
Business Club	224.00
Cheerleaders	1,899.95
Chess	1,978.19
Chorus	6,748.23
Counseling	1,466.51
CPR Health Fund	1,681.53
Cricut Club	659.00
Cross Country	7,336.73
Donations (General)	1,400.00
Drama Club	7,714.28

WASHINGTON COMMUNITY HIGH SCHOOL

Balance Sheet

As of October 31, 2023

	TOTAL
Driving Skills For Life	2,081.54
Engineering Technology	148.12
Fellowship Of Christian Athlete	290.69
Fitness Club	2,767.36
Fitness Fair	4,826.91
Hope Week	1,384.67
Total Fitness Club	8,978.94
Former Class Funds	6,379.13
French Club	1,551.56
Freshman Class	125.06
Game Club	1,243.32
Gay Straight Alliance (GSA)	74.61
General	233.03
Global Affairs	267.65
Golf	13,610.40
Impact	4,855.89
Inter Rel Co-op (T. Gardner)	3,936.03
Interest ISDLAF	26,172.29
International Club	475.16
Intramurals	1,692.55
Intrst NOW Acct	16,816.22
Journalism	237.51
Junior Class	10,598.61
Lacrosse - Girls	10,123.30
Lacrosse-Boys	4,848.43
Leadership & Community Service	3,945.70
Leadership Challenge	217.98
Life Skills Class	95.26
Logan Smith Memorial (Marching Band)	10,975.00
Mathletes	259.55
Mini Bakery	234.92
National Honor Society	7,563.31
Operation Snowball	2,634.67
Panther Embroidery Shop	199.07
Panther Perk	1,287.19
Pantherettes	17,272.63
Pep Club	1,559.01
Pepsi & 7Up Mkt	14,146.59
Concessions	-5,371.69

WASHINGTON COMMUNITY HIGH SCHOOL

Balance Sheet

As of October 31, 2023

	TOTAL
Total Pepsi & 7Up Mkt	8,774.90
PNC Bank Grant-Science	1,000.00
Powder Puff	443.00
Preschool (FCS)	6,533.51
Raymond Torry Professional Development	13,000.00
Renaissance Fair	1,543.73
Robotics	13,643.09
Rotary Club Relief	829.97
Scholarships	1,549.30
Classmates Music	0.16
Eric Eblen Memorial Scholarship	0.09
Erick Norlin Fund	4,000.00
Floyd O'Reed Memorial	1,000.00
Impact Scholarship	1,000.00
Mike Sluder Fund	143.00
Scott Wehnes Memorial	600.00
Stephen F Mason Fund	850.00
WLCS Scholarship Fund	105.85
Total Scholarships	9,248.40
Scholastic Bowl	730.00
Science Club	884.69
Senior Class	10,133.10
Soccer-Boys	150,286.08
Soccer-Girls	7,912.42
Softball	6,629.78
Sophomore Class	2,594.18
Spanish Club	1,400.40
Special Ed Co-op	11,663.22
Special Events-Athletics	3,045.82
Speech	464.73
State Football Playoff	1,387.86
Student Council	13,472.67
Swim Team	0.22
Tennis - Boys	8,077.46
Tennis - Girls	15,220.45
Fence Sign Fundraiser	530.11

WASHINGTON COMMUNITY HIGH SCHOOL

Balance Sheet

As of October 31, 2023

	TOTAL
Total Tennis - Girls	15,750.56
Volleyball	16,121.23
Washington Township Special Ed	55.00
WCHS Ag Club	348.28
WCHS Band	1,158.02
WCHS Hardship	8,161.63
Welding Club	4,369.90
Wrestling	6,375.01
Yearbook	6,441.28
Total Other Current Liabilities	\$578,082.16
Total Current Liabilities	\$578,082.16
Total Liabilities	\$578,082.16
Equity	
Retained Earnings	43.60
Net Income	
Total Equity	\$43.60
TOTAL LIABILITIES AND EQUITY	\$578,125.76

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
IL Dept. of Natural		17412	20231010KL	Field Trip - Springfield IL	10/10/2023	4453	180.00
IL Dept. of Natural Resources			180.00				
IL SECRETARY OF		2025 ILREG	20231017H	Bus Registration ID Cards	10/17/2023	4454	100.00
IL SECRETARY OF STATE			100.00				
Illinois Music Education		83340	20231018KL	ILMEA Festival Fees	10/18/2023	4455	1,230.00
Illinois Music Education			1,230.00				
PEKIN COMMUNITY		EntryFee 100223	20231002H	Golf Boys IHSA	10/02/2023	4452	270.00
PEKIN COMMUNITY HIGH			270.00				
PEORIA AREA WORLD		EntryFee 111123	20231018KL	Scholastic Bowl	10/18/2023	4456	60.00
PEORIA AREA WORLD			60.00				
Total Number of Batch Invoices:			0				\$0.00
Total Number of Open Invoices:			0				\$0.00
Total Number of History Invoices:			5				\$1,840.00
Total Number of Update in Progress Batch Invoices:			0				\$0.00
Total Number of Update in Progress Batch Reversal Invoices:			0				\$0.00
Total Number of Reversal History Invoices:			0				\$0.00
Total Number of Deleted History Invoices:			0				\$0.00
Total Number of Batch Reversal Invoices:			0				\$0.00
Total Invoices:			5				1,840.00

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
ACCIDENT FUND		1001004739	20231020B	WC Audit	10/13/2023	234298	2,614.00
ACCIDENT FUND			2,614.00				
Allen Transportation		1123308-1	20231106KL	Transportation Services	11/06/2023	234299	137,066.23
Allen Transportation Services			137,066.23				
ALPHA BAKING		230415282026	20231018B	Cafe Supplies	10/09/2023	234300	317.00
ALPHA BAKING		230415289027	20231020B	Cafe Supplies	10/16/2023	234300	317.00
ALPHA BAKING		230415296023	20231026B	Cafe Supplies	10/23/2023	234300	541.35
ALPHA BAKING		230415303025	20231101B	Cafe Supplies	10/30/2023	234300	279.05
ALPHA BAKING COMPANY			1,454.40				
AMEREN CILCO		20231013-1028	20231018B	ELECTRIC - 5294731028	10/13/2023	234301	57.67
AMEREN CILCO		20231103-1001	20231108B	Gas Acct 9467381001	11/04/2023	234301	1,191.16
AMEREN CILCO		20231103-4007	20231108B	Acct 6345014007	11/03/2023	234301	67.95
AMEREN CILCO		20231103-6012	20231108B	Gas Acct 2211156012	11/03/2023	234301	119.88
AMEREN CILCO			1,436.66				
ArbiterPay Trust		FY24 Winter Sports	20231020KL	FY24 Winter Sports - Official Pay	10/19/2023	9000001266	16,120.00
ArbiterPay Trust Account			16,120.00				
B & H PHOTO		215989220	20231102B	Art Supplies PO 0002400049	08/22/2023	234302	-56.24
B & H PHOTO		215989558	20231102B	Art Supplies PO 0002400049	08/22/2023	234302	-56.24
B & H PHOTO		217696811	20231102B	Art Supplies PO 0002400049	10/22/2023	234302	119.45
B & H PHOTO			6.97				

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Barra, Mark Stephen		Athletics Nov23	20231017H	PA/Scorekeeper Vball	10/17/2023	234303	420.00
Barra, Mark Stephen			420.00				
BERNARD FOOD		00934889	20231026B	Cafe Supplies	10/16/2023	234304	1,068.75
BERNARD FOOD			1,068.75				
BEVCHEM		10760	20231018B	Cafe Supplies	10/10/2023	234305	170.00
BEVCHEM		10851	20231026B	Cafe Supplies	10/24/2023	234305	368.00
BEVCHEM SOLUTIONS			538.00				
Beverlin, Karen L		Miles Nov23	20231106KL	Mileage Reimbursement	11/06/2023	9000001267	233.31
Beverlin, Karen L			233.31				
BLICK ART		1338403	20231018B	Credit Memo PO 0002301033	08/25/2023	234306	-35.98
BLICK ART		13500855	20231018B	Credit Memo PO 0002301033	08/28/2023	234306	35.98
BLICK ART		1616094	20231012B	PO 0002301033	10/05/2023	234306	-44.00
BLICK ART		1623073	20231012B	Original PO 0002301033	10/06/2023	234306	44.00
BLICK ART	0002400323	1609872	20231012B	Art Supplies	10/04/2023	234306	101.86
BLICK ART	0002400486	1684204	20231020B	Art Supplies	10/17/2023	234306	184.48
BLICK ART	0002400486	1693886	20231020B	Art Supplies	10/18/2023	234306	-13.06
BLICK ART	0002400486	1700319	20231026B	Art Supplies	10/19/2023	234306	13.06
BLICK ART	0002400552	1805128	20231110B	Art Supplies	11/07/2023	234306	180.80
BLICK ART MATERIALS			467.14				
Bradford, Anne		110623	20231107KL	Communication Consulting - 10.05.2023-	11/07/2023	9000001268	654.75
Bradford, Anne			654.75				

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Braunstein, Erin		CR FY24	20231031H	Credit Bal Rfnd	10/31/2023	234307	150.00
Braunstein, Erin			150.00				
BRECKLINS BP		20231031	20231109B	October 2023 Fuel	10/31/2023	234308	1,665.96
BRECKLINS BP			1,665.96				
BSN SPORTS LLC		922812610	20231102B	Machine Softball Program	09/11/2023	234309	2,728.50
BSN SPORTS LLC			2,728.50				
Buck, Byron		Athletics Nov23	20231017H	PA/Clock Soccer Boys	10/17/2023	234310	380.00
Buck, Byron			380.00				
BUCK, RUTH		Athletics Nov23	20231106KL	Clock Soccer Boys	11/06/2023	234311	120.00
BUCK, RUTH			120.00				
BUSHUE		Wash308EHR-20231031	20231102B	Back Ground Check Washington 308	10/31/2023	234312	96.00
BUSHUE		Washington 308-20231031	20231102B	Background Checks Washington 308	10/31/2023	234312	240.00
BUSHUE BACKGROUND			336.00				
CARLS PRO BAND INC		1140	20231109B	Instrument repairs	10/13/2023	234313	532.00
CARLS PRO BAND INC			532.00				
CAROLINA	0002400078	52349276 RM	20231101B	2023-24 Science Dept Supplies	10/23/2023		73.50
CAROLINA	0002400078	52349276 RM	20231101B	2023-24 Science Dept Supplies	10/23/2023		-73.50
CAROLINA BIOLOGICAL			0.00				
CDS OFFICE	0002400482	INV1566631	20231019B	Toner/Staples	10/13/2023	234314	446.32
CDS OFFICE	0002400482	INV1569160	20231101B	Toner/Staples	10/24/2023	234314	310.10
CDS OFFICE	0002400530	INV1571638	20231108B	Toner	10/31/2023	234314	368.84
CDS OFFICE			1,125.26				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Central II Produce		01198048	20231101B	Cafe Supplies	10/23/2023	234315	-61.60
Central II Produce		01198136	20231026B	Cafe Supplies	10/23/2023	234315	-218.00
Central II Produce		09349465	20231012B	Cafe Supplies	10/06/2023	234315	391.25
Central II Produce		09373901	20231018B	Cafe Supplies	10/13/2023	234315	391.25
Central II Produce		09380098	20231012B	Cafe Supplies	10/03/2023	234315	69.10
Central II Produce		09397854	20231026B	Cafe Supplies	10/20/2023	234315	391.25
Central II Produce		09422165	20231101B	Cafe Supplies	10/27/2023	234315	391.25
Central II Produce		09424465	20231020B	Cafe Supplies	10/16/2023	234315	158.20
Central II Produce		09426452	20231026B	Cafe Supplies	10/23/2023	234315	115.00
Central II Produce		09432495	20231020B	Cafe Supplies	10/18/2023	234315	28.60
Central II Produce		09449001	20231026B	Cafe Supplies	10/24/2023	234315	275.00
Central II Produce (What			1,931.30				
CHASE		0000001149	20231012B	Acct 451974341001 Commercial Loan	10/03/2023	234316	796,861.50
CHASE			796,861.50				
CITY OF		20231017-9700	20231101B	Acct 0410-009700-00	10/17/2023	234317	2,541.71
CITY OF		20231017-9725	20231101B	Acct 0410-009725-00	10/17/2023	234317	20.45
CITY OF		20231017-9740	20231101B	Acct 0410-009740-00	10/17/2023	234317	9.65
CITY OF		20231017-9760	20231101B	Acct 0410-009760-00	10/17/2023	234317	27.95
CITY OF		20231017-9790	20231101B	Acct 0410-009790-00	10/17/2023	234317	125.68

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
CITY OF		20231017-9850	20231101B	Acct 0410-009850-00	10/17/2023	234317	48.27
CITY OF WASHINGTON			2,773.71				
Comcast		20231101	20231108B	Acct 8771 20 307 0340963	11/01/2023	234318	153.48
Comcast			153.48				
Cooper, Rocke		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001269	30.00
Cooper, Rocke			30.00				
COURIER		6716	20231102B	Legal Notice	10/04/2023	234319	46.40
COURIER NEWSPAPERS			46.40				
Cox, Lorelei M		Miles Nov23	20231101KL	Mileage Reimbursement (Homebound)	11/01/2023	9000001270	120.52
Cox, Lorelei M			120.52				
Create A Scene Events		303479	20231026B	Table/Chairs Rental	10/24/2023	234320	2,848.50
Create A Scene Events			2,848.50				
Crotts, Joel		Reissue CR FY23	20231027H	Credit Bal Rfnd	10/27/2023	234321	150.00
Crotts, Joel			150.00				
DE LAGE LANDEN FIN		81256768	20231026B	Contract #500-50365034	10/23/2023	234322	2,379.00
DE LAGE LANDEN FIN SERV			2,379.00				
Decker Equipment /		551578A	20231018B	Maintenance Supplies	09/22/2023	234323	84.30
Decker Equipment /	0002400484	d554816A	20231108B	Student Desks	10/20/2023	234323	5,593.52
Decker Equipment / School			5,677.82				
Dowling, Mason		Athletics Nov23	20231017H	Stat/Scoreboard Vball	10/17/2023	234324	480.00
Dowling, Mason			480.00				
Dunnam, James W		Ins Nov23	20231027H	Ins Prem Reimb - Nov/Dec 2023	10/27/2023	9000001271	972.00
Dunnam, James W			972.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
EastWest	0002400476	ARU0361005	20231110B	New Non Fiction Library Books	10/24/2023	234325	319.26
EastWest			319.26				
EBSCO CURRICULUM	0002400511	1720520	20231108B	Print Magazines	11/03/2023	234326	375.67
EBSCO CURRICULUM			375.67				
Engstrom, Travis M		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001272	37.00
Engstrom, Travis M			37.00				
FACKER, ROBERT		Athletics Nov23	20231017H	Scoreboard/Clock Football V/Fr	10/17/2023	234327	440.00
FACKER, ROBERT			440.00				
FIVE STAR WATER		20231012	20231019B	Acct 97154 - Bottled Water	10/12/2023	234328	55.65
FIVE STAR WATER			55.65				
FLINN SCIENTIFIC INC	0002400497	2931415	20231026B	Flinn Order 11208813	10/20/2023	234329	45.34
FLINN SCIENTIFIC INC			45.34				
Freeman, Kyle William		Miles Nov23	20231107KL	Mileage Reimbursement	11/07/2023	234330	411.34
Freeman, Kyle William			411.34				
Fresh Start Academy		SESINV-032641	20231102B	Out of District Tuition - October 2023	10/31/2023	234331	3,973.40
Fresh Start Academy		SYSINV-013356	20231102B	Out of District Transportation - October	10/31/2023	234332	1,656.40
Fresh Start Academy			5,629.80				
FRONTIER		20231101-3167	20231108B	Phone Line	11/01/2023	234333	990.02
FRONTIER		20231101-5031	20231108B	Phone Line	11/01/2023	234333	55.21
FRONTIER			1,045.23				
Frye, James Ramon		Meals Nov23	20231101KL	Meal Reimbursement	11/01/2023	9000001273	5.00
Frye, James Ramon			5.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Gabbert, Erin Lee		Reimb Nov23	20231109KL	Physical Reimbursement	11/09/2023	9000001274	45.00
Gabbert, Erin Lee			45.00				
GABBERTS CLEANING		8839	20231018B	Janitorial Services	10/15/2023	234334	28,892.79
GABBERTS CLEANING			28,892.79				
GALESBURG HIGH		EntryFee 101723	20231017H	VBall Fr	10/17/2023	234335	150.00
GALESBURG HIGH SCHOOL			150.00				
Garske, Daniel Joseph		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001275	46.00
Garske, Daniel Joseph			46.00				
Geisz, Joel P		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001276	27.00
Geisz, Joel P			27.00				
Geisz, John Stanley		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001277	27.00
Geisz, John Stanley			27.00				
GFL Environmental		P40000180447	20231020B	Customer P411179	10/20/2023	234336	2,190.00
GFL Environmental			2,190.00				
Godinez, Elizabeth		LR FY24	20231023H	Lunch Acct Rfnd	10/23/2023	234337	45.25
Godinez, Elizabeth			45.25				
GORDON FOOD		18524725	20231012B	Credit Memo oOrg Inv. 230358937	10/03/2023	234338	-12.75
GORDON FOOD		230507923	20231012B	Cafe Supplies	10/10/2023	234338	1,714.46
GORDON FOOD		230645583	20231020B	Cafe Supplies	10/17/2023	234338	2,535.86
GORDON FOOD		230783710	20231026B	Cafe Supplies	10/24/2023	234338	503.28
GORDON FOOD		230783712	20231026B	Cafe Supplies	10/24/2023	234338	3,287.90

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GORDON FOOD		9004174168	20231102B	Cafe Supplies	10/31/2023	234338	1,690.15
GORDON FOOD SERVICE			9,718.90				
GRAINGER		9867495203	20231026B	Maintenance Supplies	10/11/2023	234339	21.84
GRAINGER			21.84				
GRAYBAR		9334326099	20231012B	Maintenance Supplies	10/11/2023	234340	180.40
GRAYBAR			180.40				
GREAT AMERICA		35169657	20231101B	Acct#003-1372701-000 COPIER	10/26/2023	234341	214.00
GREAT AMERICA FINANCIAL			214.00				
HAGERTY STEEL &		9152104-2	20231109B	Industrial Arts	11/09/2023	234342	-0.05
HAGERTY STEEL &	0002400550	9346484	20231109B	Industrial Tech Order	11/08/2023	234342	542.98
HAGERTY STEEL & ALUM			542.93				
Harrison, Gregory J		Athletics Nov23	20231017H	Ticket Seller Vball	10/17/2023	234343	110.00
Harrison, Gregory J			110.00				
HEARTLAND BANK &		5368-2023	20231018B	\$1,080,000 Taxable G.O. Limited	10/06/2023	234344	30,185.00
HEARTLAND BANK &		5369-2023	20231018B	\$2,110,000 G.O. Limited Sch. Bonds,	10/06/2023	234345	47,975.00
HEARTLAND BANK & TRUST			78,160.00				
Herff Jones, LLC		005001	20231102B	Athletic Awards	10/12/2023	234346	1,575.00
Herff Jones, LLC			1,575.00				
Hershberger, Dwight E		Meals Nov23	20231101KL	Meal Reimbursement	11/01/2023	9000001278	22.00
Hershberger, Dwight E			22.00				
IASBO IL Association of		0048345	20231020B	MEMBERSHIP - SUPPORT	10/20/2023	234347	100.00
IASBO IL Association of			100.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
IL Office of the State		9685926	20231020B	Maintenance Inspection	10/19/2023	234348	280.00
IL Office of the State Fire			280.00				
IL PRINCIPALS ASSOC		IPA2023-LW	20231020B	IPA Annual Membership	10/19/2023	234349	398.13
IL PRINCIPALS ASSOC 0002400407		435667	20231019B	Humanity & Leadership Online Admin	10/17/2023	234350	199.00
IL PRINCIPALS ASSOC 0002400493		436034	20231026B	Professional Development	10/23/2023	234350	299.00
IL PRINCIPALS ASSOC			896.13				
Illinois Digital Educators 0002400518		1674	20231102B	Midwest Conference for Educational	10/31/2023	234351	139.00
Illinois Digital Educators			139.00				
Illinois School for the		20231005	20231012B	Transportation September 2023	10/05/2023	234352	216.00
Illinois School for the		20231031	20231106KL	Transportation October 2023	11/06/2023	234352	126.00
Illinois School for the Deaf			342.00				
ILLINOIS TOLLWAY		G125000008969	20231102B	Acct 2004647579	09/30/2023	234353	13.35
ILLINOIS TOLLWAY			13.35				
Imagine Learning LLC		970125	20231102B	IS TEACHING/SEMESTER	11/01/2023	234354	11,000.00
Imagine Learning LLC			11,000.00				
INTEGRATED		0735407	20231026B	Skyward Hosting Services - December	11/01/2023	234355	311.04
INTEGRATED SYSTEMS			311.04				
INTERSTATE		46117967	20231018B	MAINTENANCE SUPPLIES	09/08/2023	234356	27.30
INTERSTATE BATTERY			27.30				
J.W. PEPPER & SON,		365743122	20231109B	Band supplies	10/19/2023	234357	102.99
J.W. PEPPER & SON,		365750008	20231109B	Band supplies	10/21/2023	234357	8.00
J.W. PEPPER & SON, INC.			110.99				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
JUNIOR LIBRARY	0002400230	667186	20231026B	Annual Book Subscriptions J101294	11/01/2023	234358	2,829.03
JUNIOR LIBRARY GUILD			2,829.03				
K COM		51389	20231101B	Maintenance	09/21/2023	234359	125.00
K COM		51557	20231106KL	Audio System	11/06/2023	234359	1,350.00
K COM TECHNOLOGIES, INC.			1,475.00				
KAJEET INC.	0002400436	INV31271	20231030KL	License Renewal	10/30/2023	234360	1,027.07
KAJEET INC.			1,027.07				
Kamienski, Kara		Reimb Nov23	20231030KL	Bowling - Special Olympics	10/30/2023	9000001279	500.00
Kamienski, Kara Kathleen			500.00				
KIDDER MUSIC		1000266508	20231109B	Choral Supplies	09/26/2023	234361	419.00
KIDDER MUSIC		1000267096	20231109B	New Equipment	11/01/2023	234361	2,200.00
KIDDER MUSIC		1000267232-A	20231109B	New Equipment	11/08/2023	234361	5,165.00
KIDDER MUSIC		1000267233	20231109B	New Equipment	11/08/2023	234361	3,000.00
KIDDER MUSIC SERVICE			10,784.00				
KIMPLING ACE		203960	20231018B	Maintenance Supplies	10/10/2023	234362	2.28
KIMPLING ACE		204112	20231108B	Maintenance Supplies	11/01/2023	234362	1.79
KIMPLING ACE		204114	20231108B	Maintenance Supplies	11/02/2023	234362	19.49
KIMPLING ACE HARDWARE			23.56				
KOHL WHOLESale		09265869crdt	20231018B	Cafe	09/04/2023	234363	-62.70
KOHL WHOLESale		116443	20231018B	Cafe Supplies	08/29/2023	234363	-10.87
KOHL WHOLESale		447150-CR Memo 116443	20231026B	Cafe Supplies	08/29/2023	234363	-10.87

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KOHL WHOLESale		477878	20231012B	Cafe Supplies	10/06/2023	234363	7,615.20
KOHL WHOLESale		482808	20231018B	Cafe Supplies	10/13/2023	234363	3,740.16
KOHL WHOLESale		487914	20231026B	Cafe Supplies	10/20/2023	234363	9,835.12
KOHL WHOLESale		493334	20231101B	Cafe Supplies	10/27/2023	234363	1,829.96
KOHL WHOLESale		493335	20231101B	Cafe Supplies	10/27/2023	234363	7,814.04
KOHL WHOLESale		498603	20231108B	Cafe Supplies	11/03/2023	234363	270.72
KOHL WHOLESale		498604	20231108B	Cafe Supplies	11/03/2023	234363	8,368.83
KOHL WHOLESale			39,389.59				
KROGER CO - IN DIV	0002400384	013002	20231102B	Foods Class Supplies on Kroger Account	10/30/2023	234364	6.48
KROGER CO - IN DIV	0002400384	074992	20231012B	Foods Class Supplies on Kroger Account	10/04/2023	234364	11.45
KROGER CO - IN DIV	0002400384	138472	20231018B	Foods Class Supplies on Kroger Account	10/16/2023	234364	20.00
KROGER CO - IN DIV	0002400466	038355	20231108B	Kroger	10/04/2023	234364	32.90
KROGER CO - IN DIV	0002400508	011758	20231108B	Kroger Supplies	10/10/2023	234364	12.04
KROGER CO - IN DIV	0002400508	011790	20231108B	Kroger Supplies	10/10/2023	234364	32.14
KROGER CO - IN DIV	0002400508	031062	20231108B	Kroger Supplies	09/26/2023	234364	23.85
KROGER CO - IN DIV	0002400508	037459	20231108B	Kroger Supplies	10/24/2023	234364	11.50
KROGER CO - IN DIV	0002400508	038498	20231108B	Kroger Supplies	10/03/2023	234364	60.21
KROGER CO - IN DIV	0002400508	039651	20231108B	Kroger Supplies	10/17/2023	234364	6.98
KROGER CO - IN DIV	0002400508	043945	20231108B	Kroger Supplies	10/31/2023	234364	12.45

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
KROGER CO - IN DIV	0002400508	117119	20231108B	Kroger Supplies	10/20/2023	234364	2.89
KROGER CO - IN DIV			232.89				
Kwik-Wall Illinois LLC		0000000477	20231106KL	Accordion Walls	11/06/2023	234365	13,000.00
Kwik-Wall Illinois LLC			13,000.00				
Learning Technology		LTC5546-AR	20231101B	IETC 2023 Conference	10/17/2023	234366	125.00
Learning Technology Center			125.00				
Ledger, Krystal Dawn	0002400188	Reimb FY24Nov	20231027KL	Skycon User Conference Lodging	10/26/2023	9000001280	300.40
Ledger, Krystal Dawn	0002400190	Reimb FY24Nov2	20231027KL	Skycon User Conference Transportation/	10/26/2023	9000001280	170.30
Ledger, Krystal Dawn			470.70				
Lenover, Christopher		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001281	96.00
Lenover, Christopher Aaron			96.00				
Liening, Lisa		AP Rfnd FY24	20231109KL	AP Test Refund	11/09/2023	234367	98.00
Liening, Lisa			98.00				
LINCOLN PRAIRIE		2021-18974	20231020B	Home Hospital	10/17/2023	234368	100.00
LINCOLN PRAIRIE BHC			100.00				
Logue, Jann Margaret		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001282	34.00
Logue, Jann Margaret			34.00				
Long, Terry L		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001283	39.00
Long, Terry L			39.00				
Mccue Newport, Laura		Reimb Nov23	20231106KL	Entry fee reimbursement	11/06/2023	9000001284	150.00
Mccue Newport, Laura Ellen			150.00				
McMaster-Carr	0002400522	16664516	20231102B	IT Supplies	10/27/2023	234369	183.83
McMaster-Carr			183.83				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
MENARDS -		20231106 SALE	20231109B	Maintenance Supplies	11/06/2023	234370	0.00
MENARDS -		20231107RETURN	20231109B	MAINTENANCE SUPPLIES	11/07/2023	234370	0.00
MENARDS -		91774	20231018B	Maintenance Supplies	10/06/2023	234370	33.42
MENARDS -		91791	20231018B	Maintenance Supplies	10/06/2023	234370	10.25
MENARDS -		91977	20231018B	Maintenance Supplies	10/10/2023	234370	5.27
MENARDS -		92147	20231019B	Maintenance Supplies	10/13/2023	234370	78.96
MENARDS -		92466	20231109B	Maintenance Supplies	10/19/2023	234370	44.28
MENARDS -		92810	20231030KL	Industrial Tech Supplies	10/25/2023	234370	83.12
MENARDS -		92848	20231109B	Maintenance supplies	10/26/2023	234370	153.30
MENARDS -		92908	20231109B	Maintenance Supplies	10/27/2023	234370	601.67
MENARDS -		93078	20231109B	Transportation Supplies	10/30/2023	234370	135.93
MENARDS -		93125	20231109B	Maintenance Supplies	10/31/2023	234370	10.98
MENARDS -		93184	20231109B	Maintenance Supplies	11/01/2023	234370	50.06
MENARDS -		93328	20231109B	Maintenance Supplies	11/03/2023	234370	1.98
MENARDS -		93453	20231109B	Maintenance Supplies	11/06/2023	234370	19.96
MENARDS -	0002400559	92976	20231109B	IT Supplies	10/28/2023	234370	213.92
MENARDS -	0002400559	93223	20231109B	IT Supplies	11/01/2023	234370	134.22
MENARDS - WASHINGTON			1,577.32				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
METAMORA HIGH		20231117	20231101B	Scholastic Bowl JV	10/26/2023	234371	70.00
METAMORA HIGH SCHOOL			70.00				
MIDLAND PAPER	0002400481	IN02104783	20231019B	Colored Copy Paper	10/16/2023	234372	2,360.00
MIDLAND PAPER			2,360.00				
Midwest Construction		P-2403-01	20231109B	HVAC Project Review	11/08/2023	234373	500.00
Midwest Construction			500.00				
MIDWEST TRUCKERS		P27637	20231101B	ACCT S0903080	10/03/2023	234374	1,445.00
MIDWEST TRUCKERS			1,445.00				
MILLER HALL &		20231006-1080M	20231012B	Legal Fees	10/06/2023	234375	3,476.27
MILLER HALL &		20231106-1080M	20231108B	Legal Fees	11/06/2023	234375	3,279.00
MILLER HALL & TRIGGS			6,755.27				
MOBILE MAXX		060257	20231026B	Storage Container	10/24/2023	234376	175.00
MOBILE MAXX			175.00				
MORELAND, PATRICIA		Athletics Nov23	20231017H	Scorekeeper Vball	10/17/2023	234377	60.00
MORELAND, PATRICIA			60.00				
Morton Community	0002400506	242263832760910068620	20231102B	Walmart	10/02/2023	234378	54.87
Morton Community	0002400509	249430032768980000424	20231102B	Costco	10/02/2023	234378	24.98
Morton Community	0002400529	240009732986050039738	20231102B	Lariat Steakhouse Meals	10/19/2023	234378	17.36
Morton Community Bank (KB)			97.21				
Morton Community		240009732986050083933	20231102B	Meal	10/19/2023	234379	14.74
Morton Community		241374632805010989263	20231102B	Meal	10/07/2023	234379	38.61
Morton Community		242697932785006473326	20231102B	Meal	10/04/2023	234379	23.15

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community		244450033024002248601	20231102B	Supplies	10/28/2023	234379	45.94
Morton Community		244457132793006343893	20231102B	Meal	10/06/2023	234379	10.10
Morton Community		246921632921067301047	20231102B	Meal	10/19/2023	234379	37.72
Morton Community		249064132831846326199	20231102B	IASA	10/10/2023	234379	180.25
Morton Community		249430032739702394479	20231102B	IASA Conference	10/29/2023	234379	326.23
Morton Community Bank (KF)			676.74				
Morton Community	0002400472	240710532796271986246	20231108B	Water Parts Plus	10/05/2023	234380	431.86
Morton Community	0002400487	246921632891041903258	20231108B	Coach Evaluator	10/16/2023	234380	199.00
Morton Community	0002400498	247650132912000001736	20231110B	Kully Supply - ref #625913	10/18/2023	234380	135.82
Morton Community	0002400498	247650132912000017365	20231108B	Kully Supply	10/18/2023	234380	135.82
Morton Community	0002400499	241374632725007957647	20231108B	Lindys	09/28/2023	234380	25.05
Morton Community	0002400523	240404832902077066000	20231108B	Meals	10/06/2023	234380	158.69
Morton Community	0002400523	246921632991018868378	20231108B	Meals	10/26/2023	234380	291.27
Morton Community	0002400527	244921632900000405504	20231108B	Athletic + Subscription	10/17/2023	234380	59.99
Morton Community	0002400542	241374632971004485953	20231108B	Menards	10/23/2023	234380	402.17
Morton Community	0002400543	240113432800000010427	20231108B	Ultimate SLP Monthly Subscription	10/06/2023	234380	12.95
Morton Community	0002400544	246921632971008423535	20231108B	Costco	10/24/2023	234380	23.36
Morton Community	0002400545	244450032910008581700	20231108B	Walgreens	10/17/2023	234380	9.31
Morton Community	0002400546	246921632731006387013	20231108B	UPS Shipping	09/30/2023	234380	17.33

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002400547	244310632920916870002	20231108B	Easy Badge - ID Supplies	11/08/2023	234380	335.00
Morton Community	0002400551	244921533027455083641	20231108B	Spotify Monthly Subscription October 29	10/29/2023	234380	10.99
Morton Community	0002400553	244921532727174157230	20231108B	Spotify Monthly Subscription September	09/29/2023	234380	10.99
Morton Community	0002400566	241374632981003732583	20231109B	Menards - Refrigerator	10/25/2023	234380	1,611.79
Morton Community Bank (P1)			3,871.39				
Morton Community	0002400458	241164132760675373054	20231108B	Algae Research Supply	10/03/2023	234381	130.23
Morton Community	0002400483	240552332840831553189	20231108B	Walmart	10/11/2023	234381	27.07
Morton Community	0002400500	241374632850013919618	20231108B	USPS	10/11/2023	234381	9.65
Morton Community	0002400501	244921532848528435061	20231108B	Swim Outlet	10/11/2023	234381	130.50
Morton Community	0002400502	244939832842862264000	20231108B	CLIA Waived	10/11/2023	234381	50.73
Morton Community	0002400536	244450032743006499815	20231108B	Lick Creek Golf Course	10/01/2023	234381	156.00
Morton Community	0002400537	240113432960000384451	20231108B	Dochub October 2023	10/23/2023	234381	34.95
Morton Community	0002400548	240552332900831934047	20231108B	Walmart	10/17/2023	234381	42.78
Morton Community	0002400549	245404532842046004642	20231108B	IL Secretary of State	10/11/2023	234381	5.00
Morton Community Bank (P2)			586.91				
Morton Community	0002400296	244939832777968180724	20231108B	iHotel - AISLE Conference	10/03/2023	234382	438.44
Morton Community	0002400306	246921632921062462752	20231108B	EVEN Hotel - Chicago Tinley Park	10/18/2023	234382	57.24
Morton Community	0002400306	247507632939000136002	20231108B	EVEN Hotel - Chicago Tinley Park	10/19/2023	234382	18.66
Morton Community	0002400306	247507632939000136002	20231108B	EVEN Hotel - Chicago Tinley Park	10/19/2023	234382	28.05

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002400306	247554232921629293809	20231108B	EVEN Hotel - Chicago Tinley Park	10/18/2023	234382	307.34
Morton Community	0002400503	244450032853005928919	20231108B	Caseys	10/11/2023	234382	91.98
Morton Community	0002400504	244457132891003065615	20231108B	Kroger	10/15/2023	234382	110.03
Morton Community	0002400510	240345432840012505420	20231108B	Becks	10/11/2023	234382	39.90
Morton Community	0002400526	244457133031002789680	20231108B	Kroger	10/29/2023	234382	51.12
Morton Community	0002400532	243431132799000163417	20231108B	Golf Fees	10/05/2023	234382	35.00
Morton Community	0002400532	249430032798380003563	20231108B	Golf Fees	10/05/2023	234382	30.00
Morton Community	0002400532	249430328083800063771	20231108B	Golf Fees	10/06/2023	234382	30.00
Morton Community	0002400534	244457132751003247963	20231108B	Kroger	10/01/2023	234382	142.83
Morton Community	0002400534	244457132941003961438	20231108B	Kroger	10/20/2023	234382	112.08
Morton Community	0002400535	247554232921629293807	20231108B	Wingate Hotel Lodging	10/18/2023	234382	307.34
Morton Community Bank (P3)			1,800.01				
Morton Community	0002400448	246921632741014334579	20231108B	Supplies	10/01/2023	234383	23.98
Morton Community	0002400451	246921632741014670110	20231108B	Amazon - Books	10/01/2023	234383	372.25
Morton Community	0002400452	246921632741015125540	20231108B	Amazon - Supplies	10/01/2023	234383	28.17
Morton Community	0002400455	246921632751027581632	20231108B	Amazon - Janitorial Supplies	10/02/2023	234383	39.00
Morton Community	0002400470	246921632821081030074	20231108B	Amazon - Chargers	10/09/2023	234383	14.98
Morton Community	0002400477	246921632851007220476	20231108B	Amazon - Library Books	10/12/2023	234383	15.05
Morton Community	0002400477	246921632871023359694	20231108B	Amazon - Library Books	10/14/2023	234383	215.39

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002400478	246921632861016795900	20231108B	Amazon	10/13/2023	234383	251.68
Morton Community	0002400480	246921632871021274186	20231108B	Amazon Supplies FCS Dept	10/14/2023	234383	87.99
Morton Community	0002400480	246921632911054459875	20231108B	Amazon Supplies FCS Dept	10/18/2023	234383	173.07
Morton Community	0002400480	246921632921067758466	20231108B	Amazon Supplies FCS Dept	11/19/2023	234383	257.92
Morton Community	0002400485	246921632921062964642	20231108B	Amazon	10/19/2023	234383	148.15
Morton Community	0002400485	246921632921063012455	20231108B	Amazon	10/19/2023	234383	39.49
Morton Community	0002400492	246921632921067371080	20231108B	Amazon - Leak Kit	10/19/2023	234383	59.95
Morton Community	0002400496	244310632960833405143	20231108B	Tech Network Cable Cabinet	10/23/2023	234383	728.64
Morton Community	0002400505	246921632921063498105	20231108B	Amazon - Swim Supplies	10/19/2023	234383	280.12
Morton Community	0002400505	246921632921067116375	20231108B	Amazon - Swim Supplies	10/19/2023	234383	62.98
Morton Community	0002400512	246921632961001802439	20231108B	STEP Supplies	10/23/2023	234383	14.99
Morton Community	0002400512	246921632981014336332	20231108B	STEP Supplies	10/25/2023	234383	331.24
Morton Community	0002400516	246921632981016985504	20231108B	Amazon - Wheels for carts	10/19/2023	234383	280.14
Morton Community	0002400517	246921632981011241068	20231108B	Amazon - Sped Supplies	10/25/2023	234383	23.99
Morton Community	0002400520	244310632980833010636	20231108B	Amazon - Halloween Supplies	10/25/2023	234383	16.19
Morton Community Bank (PA)			3,465.36				
MORTON		20231019PA16270	20231026B	Limited School Bonds (Nov 1, 2013)	10/19/2023	234384	377,425.00
MORTON COMMUNITY BANK			377,425.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Mousty, Scott		Athletics Nov23	20231017H	Timer Swim Girls	10/17/2023	234385	120.00
Mousty, Scott			120.00				
MTCO		11736258	20231108B	Account 00043626-6	11/01/2023	234386	1,586.06
MTCO			1,586.06				
Nelson, Curtis E		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001285	7.00
Nelson, Curtis E			7.00				
NEXT ERA ENERGY		76749648950080	20231012B	Electric Acct - 8100062051	10/06/2023	234387	15,243.57
NEXT ERA ENERGY		77634979050783	20231108B	Electric Acct - 8100062051	11/06/2023	234387	35,773.63
NEXT ERA ENERGY			51,017.20				
Papa John's Pizza		S4261-23-1710	20231012B	Cafe Pizza Purchase	10/06/2023	234388	710.62
Papa John's Pizza		S4261-23-1711	20231012B	Cafe Pizza Purchase	10/06/2023	234388	710.62
Papa John's Pizza		S4261-23-1712	20231018B	Cafe Pizza Purchase	10/13/2023	234388	710.62
Papa John's Pizza		S4261-23-1713	20231018B	Cafe Pizza Purchase	10/13/2023	234388	710.62
Papa John's Pizza		S4261-23-1716	20231109B	Cafe Pizza Purchase	11/03/2023	234388	710.62
Papa John's Pizza		S4261-23-1717	20231109B	Cafe Pizza Purchase	11/03/2023	234388	710.62
Papa John's Pizza	0002400329	S4261-23-1592	20231012B	Gabbert Pizza	08/15/2023	234388	72.03
Papa John's Pizza			4,335.75				
Paper Education	0002400284	INV2331-1	20231026B	Student License	10/26/2023	234389	3,000.00
Paper Education America Inc.			3,000.00				
Peoples National Bank		20231101pnb	20231106KL	Bond Series 2021	11/06/2023	234390	99,470.50
Peoples National Bank of			99,470.50				

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
PEORIA COUNTY		20231018	20231026B	In Hospital Tutoring September	10/18/2023	234391	210.00
PEORIA COUNTY REGIONAL			210.00				
PEPSI-COLA		85442262	20231102B	Cafe Supplies	10/31/2023		140.32
PEPSI-COLA		85442262	20231102B	Cafe Supplies	10/31/2023		-140.32
PEPSI-COLA BOTTLERS			0.00				
POINTCORE		5866	20231101B	Biomed Support	09/30/2023	234392	725.00
POINTCORE			725.00				
RAGAN		29422	20231108B	Radio	10/20/2023	234393	156.20
RAGAN COMMUNICATIONS,			156.20				
Redeye Network		11261	20231018B	Cloud Backup	10/01/2023	234394	3,588.00
Redeye Network Solutions			3,588.00				
Redlingshafer,		Reimb Nov23	20231020KL	Employment Physical Reimbursement	10/19/2023	9000001286	45.00
Redlingshafer, Stephanie			45.00				
REESE, KAREN		3835	20231108B	Acct WCHS	10/30/2023	234395	137.95
REESE, KAREN			137.95				
Reiser, Matthew P		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001287	51.00
Reiser, Matthew P			51.00				
Renshaw, Cody		Athletics Nov23	20231017H	PA/Clock Soccer Boys	10/17/2023	234396	250.00
Renshaw, Cody			250.00				
River City Athletic Club		Entry Fee 102023	20231101KL	Girls Tennis Sectional Fee	11/02/2023	234397	166.00
River City Athletic Club			166.00				
Rosetta Stone Learning	0002400475	RS000209	20231019B	Rosetta Stone for Schools - English	10/13/2023	234398	720.00
Rosetta Stone Learning			720.00				

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
RUPPMAN, WALTER		Athletics Nov23	20231017H	Clock Swim Girls	10/17/2023	234399	240.00
RUPPMAN, WALTER			240.00				
S & S BUILDERS		0579109	20231018B	Maintenance Supplies	10/06/2023	234400	627.12
S & S BUILDERS HARDWARE			627.12				
Saatkamp, Adam		LR FY24	20231110KL	Lnch Rfnd	11/10/2023	234401	50.00
Saatkamp, Adam			50.00				
SELECTIVE		20230929Selective	20231012B	Insurance	09/29/2023	8000000000	75,707.00
SELECTIVE INSURANCE			75,707.00				
SERVICE AUTO		750033	20231018B	Transportation Supplies	09/07/2023	234402	47.53
SERVICE AUTO		750178	20231018B	Transportation Supplies	09/22/2023	234402	22.92
SERVICE AUTO		750377	20231108B	Transportation Supplies	10/13/2023	234402	62.24
SERVICE AUTO		750482	20231108B	Transportation Supplies	10/26/2023	234402	36.30
SERVICE AUTO		750572	20231108B	Transportation Supplies	11/06/2023	234402	2.61
SERVICE AUTO SUPPLY			171.60				
SIMMONS LITTLE		42357	20231012B	WCHS - TENNIS COURTS	10/04/2023	234403	200.00
SIMMONS LITTLE JOHNNIES			200.00				
Sluder, Phillip Michael		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001288	81.00
Sluder, Phillip Michael			81.00				
Smithereen Pest		3190219	20231108B	Pest Control	10/27/2023	234404	105.00
Smithereen Pest Management			105.00				
Snatched Sports LLC		1094	20231102B	Sectional Sweatshirts - Girls Swim	10/31/2023	234405	586.00
Snatched Sports LLC			586.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
SOUTH SIDE		S100893042.001	20231026B	Maintenance Supplies	10/17/2023	234406	369.08
SOUTH SIDE		S100898161.002	20231108B	Maintenance Supplies	11/06/2023	234406	820.95
SOUTH SIDE CONTROL			1,190.03				
SPECIALIZED		INV173776	20231018B	High Road School of Bloomington	10/05/2023	234407	4,589.60
SPECIALIZED EDUCATION			4,589.60				
Spillman, David Wesley		Meals Nov23	20231101KL	Meal Reimbursement	11/01/2023	9000001289	10.00
Spillman, David Wesley			10.00				
SPORTS IMPORTS	0002400471	INV15117	20231108B	Hook and Loop Side Straps - Extra	10/16/2023	234408	30.00
SPORTS IMPORTS			30.00				
STAPLES	0002400234	7616438477-0-1	20231102B	Supply Closet Supplies	10/10/2023	234409	182.39
STAPLES	0002400379	7615018190-0-1	20231101B	Office Supplies	09/13/2023	234409	35.36
STAPLES	0002400379	7615018190-0-2	20231101B	Office Supplies	09/13/2023	234409	81.65
STAPLES	0002400422	7615524177-0-1	20231101B	Office Supplies	09/21/2023	234409	156.63
STAPLES	0002400422	7615524177-0-2	20231102B	Office Supplies	09/27/2023	234409	335.98
STAPLES	0002400453	7614480303-0-1	20231101B	Supply Closet Supplies	09/08/2023	234409	181.33
STAPLES	0002400488	7617057792-0-1	20231102B	Office Supplies	10/16/2023	234409	59.72
STAPLES ADVANTAGE			1,033.06				
Stevens, Karen Sue		Reimb Nov23	20231106KL	Candy for workrooms	11/06/2023	9000001290	65.94
Stevens, Karen Sue			65.94				
Strauch, John R		Meals Nov23	20231020KL	Meal Reimbursement	10/19/2023	9000001291	54.00
Strauch, John R			54.00				

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
SUNGARD WINDOW		17201591	20231018B	Maintenance	07/18/2023	234410	45,499.00
SUNGARD WINDOW			45,499.00				
TEAM WORKS		60368	20231012B	Volleyball Supplies	10/02/2023	234411	800.00
TEAM WORKS			800.00				
THE BABY FOLD INC		17088	20231020B	Tuition - September 2023	10/17/2023	234412	8,935.80
THE BABY FOLD INC		17149	20231020B	Tuition - September 2023	10/17/2023	234412	8,869.20
THE BABY FOLD INC			17,805.00				
THE HOME DEPOT		764898774	20231019B	Maintenance Supplies	09/12/2023	234413	183.50
THE HOME DEPOT		76548620	20231018B	Maintenance Supplies	09/14/2023	234413	318.35
THE HOME DEPOT		765632716	20231018B	Maintenance Supplies	09/15/2023	234413	68.12
THE HOME DEPOT		767060809	20231018B	Maintenance Supplies	09/25/2023	234413	238.89
THE HOME DEPOT		767060817	20231018B	Maintenance Supplies	09/25/2023	234413	83.34
THE HOME DEPOT		767282700	20231018B	Maintenance Supplies	09/26/2023	234413	160.00
THE HOME DEPOT		767775984	20231019B	Maintenance Supplies	09/28/2023	234413	30.70
THE HOME DEPOT		768710022	20231019B	Maintenance Supplies	10/04/2023	234413	-183.50
THE HOME DEPOT		768970048	20231026B	Maintenance Supplies	10/05/2023	234413	407.10
THE HOME DEPOT	0002400412	765746052	20231018B	Industrial Tech Supplies	09/18/2023	234413	52.92
THE HOME DEPOT	0002400412	765973169	20231018B	Industrial Tech Supplies	09/19/2023	234413	98.00
THE HOME DEPOT	0002400412	765989348	20231018B	Industrial Tech Supplies	09/19/2023	234413	18.43

Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
THE HOME DEPOT	0002400417	768213621	20231019B	Janitorial Supplies	10/02/2023	234413	31.22
THE HOME DEPOT	0002400449	767775976	20231018B	Janitorial Supplies	09/28/2023	234413	1,873.65
THE HOME DEPOT	0002400490	768970030	20231019B	Janitorial Supplies	10/05/2023	234413	46.84
THE HOME DEPOT	0002400491	771574159	20231101B	Janitorial Supplies	10/20/2023	234413	3,423.78
THE HOME DEPOT	0002400513	771853934	20231108B	Industrial Tech Supplies	10/24/2023	234413	85.33
THE HOME DEPOT	0002400513	771910080	20231108B	Industrial Tech Supplies	10/24/2023	234413	37.45
THE HOME DEPOT PRO			6,974.12				
THE MUSIC SHOPPE		3573111	20231109B	Band Supplies	10/12/2023	234414	96.75
THE MUSIC SHOPPE		3573567	20231109B	Band Supplies	10/13/2023	234414	15.40
THE MUSIC SHOPPE		3574689	20231109B	Band Supplies	10/16/2023	234414	34.00
THE MUSIC SHOPPE		3575402	20231109B	Band Supplies	10/17/2023	234414	102.00
THE MUSIC SHOPPE		3575730	20231109B	Band Supplies	10/18/2023	234414	65.00
THE MUSIC SHOPPE		3576524	20231109B	Band Supplies	10/19/2023	234414	6.80
THE MUSIC SHOPPE		3582954	20231109B	Band Supplies	10/25/2023	234414	4.25
THE MUSIC SHOPPE		3585297	20231109B	Band Supplies	11/01/2023	234414	75.00
THE MUSIC SHOPPE			399.20				
THE PIPCO		66176	20231108B	Replace Sprinkler Head	10/27/2023	234415	1,242.60
THE PIPCO COMPANIES LTD			1,242.60				
Thurston, Franklin Deon		Athletics Nov23	20231017H	Ticket Seller Football	10/17/2023	234416	240.00
Thurston, Franklin Deon			240.00				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
TMCSEA		0324308	20231019B	September 2023	09/30/2023	234417	32,299.16
TMCSEA			32,299.16				
Tom Sander Piano		4440	20231109B	Piano Tuning	11/06/2023	234418	220.00
Tom Sander Piano		4464	20231109B	Piano Tuning	11/06/2023	234418	110.00
Tom Sander Piano		4526	20231109B	Piano Tuning	10/06/2023	234418	220.00
Tom Sander Piano Service			550.00				
Touch of Wellness		0009261	20231018B	Transportation	10/18/2023	234419	300.00
Touch of Wellness			300.00				
TOUCH TONE		3083810	20231108B	Communications Acct # 1100005309	11/01/2023	234420	159.52
TOUCH TONE			159.52				
UFTRING CHEV-		CTCS593822	20231109B	Drivers Ed - Brake Install	09/26/2023	234421	270.00
UFTRING CHEV-		CTCS593999	20231012B	Maintenance - Drivers Ed Vehicles - Oil	09/29/2023	234421	60.97
UFTRING CHEV-		CVCS593808	20231109B	Drivers Ed - Brake Removal	09/26/2023	234421	90.00
UFTRING CHEV-		WASDRED1023	20231109B	MILEAGE - RENTAL	10/13/2023	234421	3,180.00
UFTRING CHEV-OLDS-SAAB			3,600.97				
VANDERHEYDT,		Athletics Nov23	20231017H	Ticket Seller Passes Football	10/17/2023	234422	60.00
VANDERHEYDT, KELLY			60.00				
VERIZON WIRELESS		9947181804	20231102B	Acct 780318592-0001	10/18/2023	234423	1,015.95
VERIZON WIRELESS			1,015.95				
WASHINGTON		20231010	20231012B	2023 4th Qtr Dues (Beverlin)	10/10/2023	234424	168.00
WASHINGTON		20231011	20231012B	2023 4th Qtr Dues (Freeman)	09/14/2023	234424	168.00
WASHINGTON ROTARY			336.00				

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
WCHS ACTIVITY		Athletics Nov23	20231017H	Libero Tracker Vball	10/17/2023	234425	160.00
WCHS ACTIVITY		Nov23 01	20231020KL	LS Memorial	10/19/2023	234425	25.00
WCHS ACTIVITY		Nov23 02	20231020KL	Perk - C4K	10/19/2023	234425	150.00
WCHS ACTIVITY		Reimb Nov23	20231101KL	Reimb Inv# 86478059	11/01/2023	234425	877.00
WCHS ACTIVITY		Yearbook FY24	20231106KL	Yearbook \$ collected through 10/31/23	11/13/2023	234425	29,886.00
WCHS ACTIVITY FUND			31,098.00				
WCHS IMPREST FUND		Imprest Nov23	20231103H	Replenish Imprest Account - October	11/03/2023	234426	1,133.50
WCHS IMPREST FUND			1,133.50				
Weigel, Sarah Renee		Tuition Nov23	20231017H	Tuition Reimbursement	10/17/2023	9000001292	2,040.00
Weigel, Sarah Renee			2,040.00				
Wex Bank		92645955	20231027KL	SpEd Coop Fuel 09.22.2023 - 10.23.	10/23/2023	234427	6,730.61
Wex Bank			6,730.61				
WINTERSET WATER		12350	20231018B	Cafe Supplies	10/04/2023	234428	648.60
WINTERSET WATER LLC			648.60				
YODER OIL CO		65977	20231102B	Fuel Acct 80040076	10/25/2023	234429	3,555.95
YODER OIL CO			3,555.95				

Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Total Number of Batch Invoices:			0				\$0.00
Total Number of Open Invoices:			0				\$0.00
Total Number of History Invoices:			371				\$2,005,331.44
Total Number of Update in Progress Batch Invoices:			0				\$0.00
Total Number of Update in Progress Batch Reversal Invoices:			0				\$0.00
Total Number of Reversal History Invoices:			2				\$213.82
Total Number of Deleted History Invoices:			2				(\$213.82)
Total Number of Batch Reversal Invoices:			0				\$0.00
Total Invoices:			375				2,005,331.44

WCHS Coaching Volunteers

Winter Season

2023- 2024

Boys Basketball

Josh Hack
Brad Stewart
Ben Armstrong

Girls Basketball

Cassidy Sanneman

Wrestling

Mike Carr
Dylan Reel
Dylan Cooper
Jake Godinez
Ryan Castro

Pantherettes

Brittany Hofer
Sami Alstott

Cheer

Jessica Bielema
Samantha Garcia
Peyton Peterson

Chess

Dave Madsen

Boys/Girls Track

Ben Davidson

DATA SHARING AGREEMENT
between
Illinois Central College District 514
and

Washington Community High School, District 308

This Data Sharing Agreement is intended to cover circumstances in which the above-named districts need access to data that contains personally identifiable information (social security numbers, names, etc.) belonging to current and former students. These circumstances include the following purposes intended to improve educational opportunities for the residents of these districts:

1. Increase collaboration between secondary and post-secondary systems;
2. Reduce the need for college remediation;
3. Promote greater awareness of post-secondary educational options including financial aid and academic resources;
4. Create seamless transition systems from secondary education to postsecondary education;
5. Ensure that individuals who are members of special populations have the opportunity to access and succeed;
6. Develop career path that contain multiple entry and exit points to facilitate student success and lifelong learning;
7. Increase curricular alignment and the development of integrated and applied curricular content;
8. Increase the opportunities for students to earn college credit while enrolled in high school;
9. Increase the opportunities for students to obtain marketable postsecondary certificates or degrees that support their career goals;
10. Create professional development programs designed to simultaneously engage and support secondary and postsecondary partners;
11. Utilize data to improve student and program outcomes;
12. Utilize data to determine patterns of student success and systemic barriers to success to be addressed by the partners.

1.0 Period of Agreement

The period of this Agreement shall be in effect from October 2023 until terminated in writing by a partner organization.

2.0 Constraints on Use of Data

Data supplied by the parties to this Agreement or collected by on behalf of the parties' students, prospective students, employees or alumni is the property of the parties to this Agreement and shall not be shared with third parties without the written permission of the parties to this Agreement. Data shall not be sold or used, internally or externally, for any purpose not directly related to the scope of work defined in this Agreement without the written permission of the parties to this Agreement.

3.0 Data Security

The parties to this Agreement shall employ industry best practices, both technically and procedurally, to protect the data from unauthorized physical and electronic access. Methods employed are subject to annual review and approval by the parties to this Agreement.

3.1.1 Data Elements

Data shared shall be limited to the data elements specifically defined and authorized by the parties to this Agreement. If one or more of the parties wishes to collect additional data, they must submit a request in writing to the other parties. Under no circumstances shall any of the parties collect any information classified as Sensitive or Confidential without the express written approval of the parties to this Agreement.

3.2 Data Categories

The following definitions shall be used to classify data for security purposes:

Normal: The least restrictive class of data. Although it must be protected from unauthorized disclosure and/or modification, it is often public information or generally releasable under procedures of for processing public records requests. Examples of this class of data are: class schedules, course catalogs, general ledger data, and employee demographic statistics.

Sensitive: This class includes data for which specific protections are required by law or for which agencies are obligated to prevent identity theft or similar crimes or abuses. Examples of this class of data are: peoples' names in combination with any of the following: driver's license numbers, birth date, student ID number (SID), address, e-mail addresses, telephone numbers. Also included are: agency source code or object code, agency security data, education records including papers, grades, and test results, or information identifiable to an individual that relates to any of these types of information.

Confidential: Access to these elements are tightly controlled and audited. Examples of these data are: Social Security Numbers (SSN), financial profiles, medical data, and disciplinary records.

3.3 Data Handling Requirements

Data handling requirements may vary depending on the classification of data shared with each of the parties. However, it is anticipated that most data shared with the parties to this Agreement will involve a mix of data classes including Sensitive and possibly Confidential information. Therefore, whenever data elements are aggregated for collection, transmission, or storage, the aggregate data shall be handled using the protocols that apply to the most sensitive data element.

5.0 Personnel

5.1 Access to Data

The parties to this Agreement shall limit access to Sensitive and Confidential data to those staff members with a well-defined business or educational need.

5.2 Security Training

The parties to this Agreement shall provide periodic training for staff on internal security policies and procedures, and on applicable state and federal legal requirements for protecting Sensitive and Confidential data.

5.2 Criminal Background Checks

The parties to this Agreement shall certify that all staff members with access to confidential information have been subjected to a bona fide criminal background check and have no record of any felony convictions. Any exceptions to this requirement must be approved in writing by the parties to this Agreement.

5.3 Prohibition on Mobile Devices and Removable Media

The parties to this Agreement shall have a written policy prohibiting the transfer or storage of unencrypted customer information on employee mobile devices or removable storage media for any reason. This policy shall be made available to each employee individually and shall be strictly enforced.

6.0 Compliance with Applicable Laws and Regulations

The parties to this Agreement shall comply with all applicable federal laws and regulations protecting the privacy of citizens including the Family Educational Rights and Privacy Act (FERPA), the Illinois School Student Records Act (ISSRA) and the Health Insurance Portability and Accountability Act (HIPAA). Where applicable, the parties to this agreement shall also comply with all provisions of the Financial Services Modernization Act (the "Gramm-Leach-Bliley Act"). Nothing in this Agreement shall be construed to require or permit the sharing or disclosure of a student's "education records" or "school student records," within the meaning of those terms under FERPA and ISSRA, between the parties or to third parties, without the written consent of the student or the student's guardian to the extent such written consent is required by FERPA and ISSRA. Nothing in this Agreement shall be construed to require or permit the sharing or disclosure of a student's "protected health information" within the meaning of this term under HIPAA, between the parties or to third parties, without the written consent of the student or the student's guardian to the extent that such written consent is required by HIPAA.

7.0 Freedom of Information Act

Pursuant to the Illinois Freedom of Information Act (FOIA), the parties to this agreement shall each appoint a designated FOIA Officer. Within three business days of receipt of a request, pursuant to FOIA, for any information or data covered by this agreement, the FOIA Officer for the party receiving the request shall notify his or her counterpart FOIA Officer for the other party of the request, in order to allow the party not receiving the request an opportunity to provide advice and input as to whether asserting any statutory exemption to the disclosure of the information or data is appropriate. To the fullest extent allowed by FOIA, the parties shall not divulge "private information" pursuant to a FOIA request. "Private information" means unique identifiers, including a person's social security number, driver's license number, employee identification number, biometric identifiers, personal financial information, passwords or other access codes, medical records, home or personal telephone numbers, and personal email addresses. Private information also includes home address and personal license plates, except as otherwise provided by law or when compiled without possibility of attribution to any person.

8.0 Indemnification

The parties to this Agreement shall defend, indemnify, release, and hold said parties harmless from and against all Claims, Losses, and Expenses when arising out of or incidental to this Agreement regardless of the negligence or fault of the person.

9.0 Amendments and Alterations to this Agreement

The parties to this Agreement may amend this Agreement by mutual consent, in writing, at any time.

By signing below, the District Superintendent agrees to participate in data sharing via the electronic import of high school transcripts, as described in this letter.

Date: _____

By: _____

Signature: _____

Title: _____

Telephone: _____

Email: _____

Illinois Central College
1 College Drive
East Peoria, IL 61635

Date: 10/1/2023

By: Dr. Sheila Quirk-Bailey

Title: President – Illinois Central College

Signature: _____

Telephone: (309) 694-5550

Email: Sheila.Quirk-Bailey@icc.edu

District: 514

Address: 1 College Drive

City/State/Zip East Peoria, IL 61635

**ILLINOIS CENTRAL COLLEGE
LOCAL PARTNERSHIP AGREEMENT
UNDER
THE
DUAL CREDIT QUALITY ACT**

(Part 1)

2024-2025

DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT BETWEEN

ILLINOIS CENTRAL COLLEGE AND

_____ (“HIGH SCHOOL/DISTRICT”)

THIS DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT (“Agreement”) is entered into as of the Effective Date (as defined herein) in accordance with the Dual Credit Quality Act (110 ILCS 27/1) (“DCQA) In this Agreement, both the College and the District are referred to as the “Parties,” and each, a “Party.”

This Agreement shall supplement any other partnership agreement between the Parties for dual credit delivery and administration. The Parties may, by mutual agreement, modify or delete any terms of the Local Partnership Agreement or agree to supplemental terms.

The Parties agree to implement the following Sections as marked by “X” in addition to Section A, Definitions and General Terms:

Section B: Course Availability; Teacher and Course

Section C: Cost and Fee Structure

Section D: Student Procedures, Student Supports, Data, and Partnership Review

Section A and the other Sections marked above are hereby incorporated into this Agreement by this reference and expressly made a part of this Agreement. The Parties hereby confirm their agreement to the terms set forth herein.

FOR THE COLLEGE

President

Printed Name

Signature

Date

FOR THE DISTRICT

Superintendent

Printed Name

Signature

Date

Section A

Definitions and General Terms

I. Definitions.

All capitalized terms used in this Agreement will have the meaning set forth below or as defined in the Agreement:

“College Course Contact” means an identified appropriate Dean or content faculty member to serve as a contact for a Type A Course Instructor whose responsibilities include:

- i. Serving as a contact and ongoing resource to the Instructor during the course delivery, including being available for consultation on a timely basis as reasonably requested by the Instructor;
- ii. Coordinating course administrative tasks, such as feedback on syllabi and course assessments;
- iii. Sharing and supporting integration of updated course content materials used on campus, and notifying the Instructor of professional development opportunities; and
- iv. Other support for implementing the Course Documentation as directed by the College.

“Course Documentation” is defined in Section B, Paragraph III.C.

“College Dual Credit Liaison,” or “College Liaison” means an individual designated in writing by the College’s President as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the District.

“Course Planning” is defined in Section B, Paragraph III.A.

“Course Planning Decision Areas” is defined in Section B, Paragraph III.B.

“Course Request Form” means the form attached as Form B-1 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-1.

“DCQA” means the Dual Credit Quality Act (110 ILCS 27/1 et seq.).

“DCQA Qualifications Requirements” means any of the minimum academic credential requirements an Instructor must meet as set forth in paragraph (1), (2), or (3) of Section 20 of the DCQA.

“District Dual Credit Liaison,” or “District Liaison” means an individual designated in writing by the District’s Superintendent as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the College.

“Dual Credit Course”, or “Course”, means a College course taken by a high school student enrolled in the District for credit at both the college and high school level.

“Effective Date” means either the date of execution by both the College and the District, or, if either Party does not execute the Agreement by the timelines required in Section 16 of the DCQA, the date established by either ISBE (with respect to the District) or ICCB (with respect to the College) as the Effective Date.

“FERPA” means the Family Educational Rights and Privacy Act of 1974, and the regulations at 34 CFR Part 99.

“ICCB” means the Illinois Community College Board.

“In-District Rate” means the College’s in-district per credit hour tuition and standard fee rate as reported to and annually published by ICCB.

“Instructor” means a high school teacher proposed by the District to teach a Type A Course.

“Instructor Qualifications Documentation” is defined in Section B, Paragraph II.C.

“Instructor Qualifications Review Form” means the form attached as Form B-2 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-2.

“ISBE” means the Illinois State Board of Education.

“Liaisons” means the College Liaison and the District Liaison.

“Local Agreement” is defined on the signature page of this Agreement.

“Non-Priority Course” means any Dual Credit Course which is not a Priority Course.

“Parties”, and “Party”, are defined on the signature page of this Agreement.

“Priority Career Pathway Course” means a career-focused course that has been identified by the District, after consultation with the College, in its submission to ISBE as an early college credit course within a career-focused instructional sequence as part of a College and Career Pathway Endorsement system under the Postsecondary and Workforce Readiness Act (110 ILCS 148/1 et seq.).

“Priority Course” means any course within the Illinois Articulation Initiative General Education Core Curriculum, or any Priority Career Pathway Course.

“Supplemental Requirements” is defined in Section C, Paragraph V.

“Type A Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more District teachers.

“Type B Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more College faculty members. **Includes online courses offered to one high school exclusively and taught by College faculty.**

“Type C Course” means a Dual Credit Course that is taught online, taught via distance learning, co-taught by a District teacher and College faculty member, or other hybrid models of other Types. **Includes online courses offered regionally and taught by College faculty.**

“Type D Course” is a Dual Credit Course taught at the College or a College satellite location (other than a District-managed location) by one or more College faculty members. **Includes Work-based Learning programs/courses.**

II. General Terms.

- A. Liaisons; Disputes. Each Party will designate a Liaison. The Parties will use good faith efforts to collaboratively resolve any disputes regarding this Agreement through their Liaisons. Disputes regarding the College's basis for disapproval of Instructors for Type A Courses will be resolved in accordance with Section B, Paragraph II.C. Disputes regarding the Parties' inability to reach agreement on Course Planning Decision Areas and Course Documentation despite good faith efforts will be resolved in accordance with Section B, Paragraph III. In the event any other dispute under this Agreement cannot be timely resolved, either Liaison may refer the dispute to the College's President and the District's Superintendent for resolution. If the dispute can still not be resolved within thirty (30) days after such a referral, the Parties will notify ISBE and ICCB and the dispute will be resolved by authorized representatives of ISBE and ICCB. The resolution of the dispute by authorized representatives of ISBE and ICCB will be binding on the Parties.
- B. Amendment. This Agreement may be amended at any time by the written agreement of both Parties.
- C. Term and Termination. This Agreement will remain in effect unless terminated by the mutual agreement of the Parties. ISBE and ICCB shall be notified of any termination.
- D. Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, regulation, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.

Section B

Course Availability; Teacher and Course Approval

I. District Course Offerings.

- A. Offering of Type A Courses. Subject to the College's approval of the Instructor and facilities where applicable, the Parties' mutual agreement to the Course Documentation in accordance with this Section B, the College will approve Type A Priority Course requests. The College may disapprove Non-Priority Type A Course requests if deemed necessary by the College to ensure appropriate levels of oversight and support for Priority Courses and other aspects of its dual credit partnership with the District.
- B. Offering of Type B and Type D Courses. The College may disapprove a Type B Course request if the College determines, in its sole discretion, that the College is unable to provide a qualified faculty. The Parties will mutually specify the Type D Courses, if any, that will be subject to this Agreement. Type D Courses are subject to cancellation or modification by the College in accordance with generally applicable College policies. In determining the offering of Type B and Type D Courses, the Parties will prioritize Priority Courses for which the District does not have sufficient qualified teachers to meet student demand.
- C. Offering of Type C Courses. The requirements applicable to the delivery and administration of a Type C Course must be defined by Local Agreement.

II. Course Request Process.

- A. New Courses. To initiate a request to offer a new Type A, B, or D Course, the District Liaison must complete and submit to the College Liaison a Course Request Form for each proposed Course. Unless otherwise agreed to by the College, for a Fall semester Course, the Course Request Form must be submitted to the College Liaison by no later than December 1 of the previous calendar year. Unless otherwise agreed to by the College, for a Spring Semester Course, the Course Request Form must be submitted to the College Liaison by no later than March 1 of the calendar year prior to the semester.
- B. Action on Course Requests. The College may disapprove a Non-Priority Type A Course request or a Type B or Type D Course request for the reasons described in Paragraph I of this Section. The basis for the disapproval will be provided on the Course Request Form and returned to the District by January 15, following a December 1 submission. Unless otherwise agreed by the District, the College must proceed to the Instructor Qualifications Review process in Paragraph II.C of this Section for a Priority Type A Course and, if the Instructor is approved, the Course Planning and Documentation process in Paragraph III of this Section. Upon the College's disapproval or the Parties' mutual agreement to discontinue the Course request and approval process, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
- C. Instructor Qualifications Review for Type A Courses. For a new Type A Course Request, the District Liaison will include with the Course Request Form the Instructor Qualifications Review Form identifying the proposed Instructor and demonstrating how the Instructor meets the DCQA Qualifications Requirements ("Instructor Qualifications Documentation"). The appropriate Academic Dean and Vice President of Academic Affairs will review the Instructor Qualifications Documentation and will respond to the District Liaison with preliminary approval or disapproval by January 15, following a December 1 submission.

1. If preliminarily approved:
 - a. The College Liaison will indicate preliminary approval on the Course Request Form pending receipt of the Instructor's official transcripts;
 - b. If known by the College, the College will identify the College Course Contact; and
 - c. The District Liaison will provide the official transcripts of the Instructor and contact the College Liaison to commence Course Planning and Documentation in accordance with Paragraph III of this Section.
2. If disapproved, the College Liaison will identify the basis for disapproval in writing on the Instructor Qualifications Review Form and submit the written rationale to the District Liaison. The rationale must specifically indicate the basis for why the proposed Instructor does not meet the DCQA Qualifications Requirements, or another legitimate basis for why the College is unable to approve the proposed Instructor for the Course. The College cannot require an Instructor to exceed the DCQA Qualifications Requirements. Thereafter, the District Liaison may request an in-person or virtual meeting to discuss the disapproval among the applicable College Dean, the Liaisons, and the District Superintendent (or designee). The College will participate in such a meeting if requested. Further, upon disapproval, and with or without requesting a meeting to discuss, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
3. The District must submit a new Instructor Qualifications Review Form (B-2) subject to the review and approval process set forth in this Section any time the District proposes a new Instructor assignment for an approved Course.

III. Course Planning and Documentation.

- A. Purpose; Schedule. The purpose of the Course Planning and Documentation process described in this Paragraph III ("Course Planning") is to ensure that Dual Credit Courses address equivalent content and include the same learning outcomes as those courses taught at the College. The Liaisons will determine the schedule and logistics of Course Planning, provided that:
 1. The Course Planning schedule must ensure its completion, including completion of the Course Documentation described in Paragraph III.C of this Section, by a date that enables the District to prepare the Instructor (with respect to Type A Courses) and enroll students as of its planned start date;
 2. The schedule and logistics must ensure that all prerequisites and placement requirements are determined in time to ensure certainty for high school scheduling and enrollments;
 3. The schedule and logistics must ensure adequate timing and engagement opportunities to collaboratively address the applicable Course Planning Decision Areas described in Paragraph III.B of this Section; and
 4. With respect to Type A Courses, the schedule and logistics must ensure the College Course Contact and Instructor have multiple opportunities to discuss Course content, delivery, and learning outcomes, and that an adequate onboarding process is designed and delivered for the Instructor.
- B. Course Planning Decision Areas. The Course Planning must result in documented agreement between the Liaisons on the administrative aspects and course content topical areas specified in this Paragraph III.B ("Course Planning Decision Areas") and must be described in the form attached as Form B-3 or another form agreed upon by the Parties. For Type A Courses, all of the

Course Planning Decision Areas must be addressed. For Type B and D Courses, the Liaisons will determine which of the Course Planning Decision Areas are applicable to the Course Planning process for that Course.

1. Course content and instruction, including:
 - a. Curriculum, which will include the College's sharing of core content materials and syllabi used for the Course on campus;
 - b. Textbook and materials, which will include the College identifying any common textbook selected by faculty for all sections of the Course taught on campus;
 - c. Other facilities, technology, or equipment needed for the delivery of the Course, including the identification of any Supplemental Requirements;
 - d. Assessment of learning outcomes, which will include the College sharing any common assessment materials and rubrics for the Course along with any expectations related to the College's assessment of student learning outcomes program; and
 - e. Accreditation requirements.
2. Course administration, including:
 - a. Utilization of the College's course management system or another system acceptable to the Parties;
 - b. The College's academic calendar and class scheduling requirements and the impact on delivery of the Course;
 - c. The College's processes and timing for submission of AWARe class rosters and grades; and
 - d. The anticipated student count and number of sections.
3. Student prerequisites for enrollment (if any), placement requirements (if any), and any additional student registration or application requirements. The College will ensure that all placement requirements are evidence-based, include multiple appropriate measures to determine whether a student is prepared, address equity of high school student access to placement tests, and enable the use of standardized assessments appropriate to the grade level of potential students.
4. Instructor support and expectations, including:
 - a. If not already identified, designation of the College Course Contact;
 - b. The onboarding process and expectations to ensure new Instructors are sufficiently trained in the Course content and learning outcomes, with expectations not to exceed those of adjunct faculty;
 - c. Ongoing available and required training and professional development opportunities for the Instructor, including a description of trainings and workshops available for the specific discipline as established by the College, with expectations not to exceed those of adjunct faculty; and
 - d. A description of the review and observation process to be used by the College under Paragraph IV of this Section, with student evaluation procedures as applicable, which must include the College's provision of the instrument(s) to be used.
5. Contingency plans that accommodate the delivery of the Course and minimize disruptions to students, including:
 - a. A contingency plan if the approved Instructor is no longer able to teach the Course, which may involve using a different qualified high school teacher or offering the Course as a Type B or Type D Course; and
 - b. Plans for the Course delivery in the event a long-term substitute is required.

6. Other professional expectations for the Course.
- C. Course Documentation.
1. The Liaisons will jointly document the understandings arising from the Course Planning (“Course Documentation”) by no later than thirty (30) days prior to the scheduled first day of the Course. If, however, despite good faith efforts, the Liaisons are unable to reach agreement on the Course Documentation, then either (a) the Parties may mutually agree not to offer the Course, or (b) either Liaison may refer the disputed matter or matters to the College’s President and the District’s Superintendent for resolution. If the disputed matter(s) can still not be resolved through good faith efforts within thirty (30) days, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
 2. The Parties will ensure the delivery of the Course in accordance with the Course Documentation, unless variances are mutually approved during the Course’s delivery. If the College reasonably determines that the District is not adhering to the Course Documentation, the College Liaison will notify the District Liaison and provide the District with a reasonable opportunity to correct the matter. If, following a reasonable opportunity to correct, the District is not adhering to the Course Documentation, the College may withdraw its approval of the Course for the next semester, and the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
- D. Multiple Districts. The College may establish a Course Planning process with multiple school districts offering the same Course.

IV. Observation and Review of Course Delivery.

- A. Purpose; Process. The College’s Chief Academic Officer or designee will observe and review the delivery of each Type A Course in a manner that is consistent with the College’s review and evaluation policy and procedures for on-campus adjunct faculty and any related agreements set forth in the Course Documentation. The College will schedule and coordinate all aspects of the observation and review with the District Liaison in a collaborative manner. This evaluation shall not impact the Instructor’s performance evaluation under Article 24A of the School Code. The evaluation may impact the Instructor’s approved status and future eligibility as an adjunct faculty member for that Course in accordance with the College’s evaluation policies and procedures.
- B. Sharing Results. No later than thirty (30) days after the observation and review, the College will share the results with the District Liaison and be available to discuss the results with the District Liaison, the High School Department Chair, and the Instructor.

V. Alternative Providers. Upon disapproval by the College of a Course request pursuant to Paragraph II.B, disapproval of an Instructor pursuant to Paragraph II.C, failure to reach agreement on Course Documentation pursuant to Paragraph III, or the College’s withdrawal of Course approval pursuant to Paragraph III.C, the District may pursue an alternative provider of that Course, and will notify the College Liaison of its intent to do so. Thereafter, the College will not object to, or seek to limit, the District’s ability to contract with another community college or institution of higher learning (whether in-state or out-of-state) for delivery of that Course. Nothing in this Agreement restricts the ability of the District to pursue Dual Credit Course delivery with an in-state institution of higher learning at any time, for any reason.

Section C

Textbooks, Materials and Costs

I. Supplemental Fees. If the District is not able to provide or pay for the facilities, equipment, materials, or required activities necessary to offer a Course (“Supplemental Requirements”) and the College is willing to address the Supplemental Requirements on behalf of the District to offer the course at a high school, the District and College must agree to a supplemental fee to cover the Supplemental Requirements.

II. Textbooks and Materials.

- A. For Type A and B Courses, the District will purchase textbooks and materials on behalf of students. For Type D Courses, the District may elect to either purchase such items on behalf of students, or have the students purchase textbooks and materials in accordance with standard College policies. Arrangements for Type C Courses are subject to Local Agreement.
- B. For Type A Courses, the College will specify whether a common textbook has been selected by faculty for all sections of the Course taught at the College.
 - 1. If there is no common textbook, the Instructor will determine textbook and course materials in consultation with the College; textbook and materials must address equivalent content and the same learning outcomes as the outcomes expected of the same Courses taught at the College.
 - 2. If there is a common textbook and set of course materials, the common textbook and materials will be used unless the College, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College will consider any alternatives proposed by the District but will retain final decision-making authority.
- C. For Type B Courses, the College faculty member will specify the required textbook and materials unless the faculty member, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College and faculty member will consider any alternatives proposed by the District but will retain final decision-making authority.
- D. For any Type A or Type B Course where the College specifies the textbook, the College agrees to allow the use of the textbook for at least two (2) years, provided the use of a previously published edition of the textbook does not appreciably impact the content and delivery of the Course.

III. Charges to Students/Families; Low-income Discounts and Waivers.

- A. The District may charge students for fees, textbooks and materials in any instance where the District is paying the College for the Course or directly purchasing textbooks and materials, provided:
 - 1. The District may not charge more than amounts payable to the College or directly incurred by the District for textbook and material purchases on a per student basis under this Agreement; and
 - 2. The District must apply fee waivers or discounts to low-income families. The District’s policy for fee waivers or discounts shall be described in the chart attached as Section C or another form agreed upon by the Parties to this Agreement and must be publicized

to families.

IV. Invoicing and Payment Processes. For Courses where the District is making payment to the College of fees and, if applicable, textbooks and materials, the College will invoice the District each semester based on enrollment numbers. The District will pay the invoice in accordance with standard District payment processes.

Section C
Early College Pricing for Academic
Calendar Year 2024-2025

Early College Pricing for Academic Calendar Year 2024-2025
Summary of Charges by Class Type and Location

Type/Location of Class	Student Course Fee	High School Instruction Fee	Textbook Rental Fee *	Free/Reduced Lunch eligible	Notes
At The High School					
1 Transfer Credit Course Taught <u>On Site</u> at the High School by High School Instructor	\$50 per course / student	None	None for student-High Schools may rent or purchase books*	Course Fee Waived	Free/Reduced eligible list/documentation must be submitted to ICC by semester refund date
2 CTE Course Taught <u>On Site</u> at the High School by High School Instructor	\$50 per course / student	None	None for student-High Schools may rent or purchase books*	Course Fee Waived	Free/Reduced eligible list/documentation must be submitted to ICC by semester refund date
At ICC, Online Or Regional exclusively for HS Students (dual credit sections)					
3 Transfer Credit Course Taught by ICC Instructor at the High School	None	\$950/credit hour (3CH course = \$2,850)	None for student-High Schools will rent or purchase books*	NA	Fee for instruction billed to high school based on \$950/credit hour rate. Maximum capacity determined by ICC (typically 24-25 students depending on course)
4 Transfer Credit and CTE Courses taught online for high school students by ICC Instructor	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Fee for instruction is split based on number of students enrolled from each high school
5 CTE Courses Taught by ICC Instructor On Site at High School	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Course provided for students from one high school
6 Work Based Learning Programs	None	\$950/credit hour	None for student-High Schools will rent or purchase books*	NA	Additional program costs for each WBL program (see addendum)
At ICC/Online Blended with College Students					
7 College Classes on ICC campus or <u>Online</u> in which individual high school students enroll (i.e. – Fast Start/Strong Start/Dual Degree)	\$155 credit hour	None	Student responsible for textbooks and fees	NA	Current ICC tuition

Note: All course fees, except for Fast Start, Strong Start, and Dual Degree will be billed directly to the high school. The high school will determine what fees are passed through to the student. A signed Memorandum of Agreement will be required of each participating school district.

***Inclusive Access (IA) charges may apply for some courses.** ICC will notify schools of courses that have required inclusive access fees and will bill schools based on enrollment. Textbook/materials will be delivered through online LMS.

Addendum 1) CNA – additional required \$75 fee per student for cpr training, 2) EMS – additional required \$75 fee per student for cpr training, 3)Welding - \$75 Skills USA optional membership fee to participate in state & national competitions

Section D

Student Procedures, Student Supports, Data, and Partnership Review

I. Student Placement, Admissions, and Transcripts.

A. Identification and Placement of Students.

1. The District Liaison will ensure that all students enrolling in a Dual Credit Course for college credit meet the Course prerequisites of the College as defined in the Course Documentation.
2. The District will provide copies of student transcripts (if needed) in accordance with admission procedures of the College. The College will provide appropriate placement and assessment testing as set forth in the Course Documentation.

B. Student Admissions. The District Liaison will work directly with students to complete applicable registration and application materials. Early College staff will assist in any needed admissions and registration assistance.

C. College Credit and Transcripts. The College will award college credit for each successful completion of a Dual Credit Course by an eligible and enrolled student, and record student grades on College transcripts.

II. Student Academic Supports and Guidance.

D. The College will provide students and the District with information regarding:

- i. The rights, responsibilities, and expectations of enrolled College students;
- ii. Student conduct policies such as academic integrity, consequences of plagiarism, and academic dishonesty; and
- iii. Processes such as credit transfer.

E. The Liaisons will jointly identify and establish pre-college and college transition advising services, supports for student progress monitoring, and supports to engage students in postsecondary counseling including, but not limited to advising on:

- i. Articulation of Dual Credit Courses into postsecondary education degree completion plans;
- ii. Financial aid and scholarship options;
- iii. Class enrollment and scheduling;
- iv. Degree and certificate programs offered through the College;
- v. Supports and services for individuals with disabilities to successfully transition into postsecondary;
- vi. Other targeted supports for students who need additional support to successfully transition into postsecondary, as identified by Instructors; and
- vii. College policies, procedures, academic programs of study, and other support services provided by the College.

III. Data Sharing. To administer and assess the impact of this Agreement, the Parties will exchange student information, grades, and other appropriate data as permitted by FERPA and other applicable law. If a student is enrolled concurrently in the District and the College, the Parties may disclose the student's education records in accordance with FERPA and will mutually share data on the performance of students in a meaningful and timely basis. Each Party designates the other Party as its agent with a legitimate educational interest in students' educational records for purposes of FERPA. The Parties will

institute policies and procedures designed to ensure that its employees and agents comply with FERPA and other applicable laws governing the privacy and protection of student education records, and will protect student education records against accidental or deliberate re-disclosure to unauthorized persons.

IV. Grades. A letter grade will be provided at the end of each term for all courses taught by College faculty. ICC does not have a standard numeric percentage grading scale.

V. Annual Partnership Review. The College and District will annually review their dual credit partnership under this Agreement. Appropriate senior leadership of the Parties will address of the following matters:

- i. Assessment of disaggregated data pertaining to Dual Credit Course enrollments, completions, and subsequent postsecondary enrollment and performance to the extent feasible;
- ii. Review of successes and challenges pertaining to current Course offerings;
- iii. Concerns regarding placement requirements or prerequisites for student enrollment, as well as consideration of remediation opportunities for high school students to broaden access;
- iv. Recommendations from either Party to adjust the cost and fee structure for the upcoming school year to support the sustainability, quality, and expansion of the dual credit partnership;
- v. Anticipated expansion of Courses in the upcoming school year;
- vi. Anticipated modifications to Course Documentation in the upcoming school year; and
- vii. Recommended modifications to this Agreement or other policies and procedures of the Parties to improve Dual Credit Course delivery.

VI. Timeline for Course and Instructor Approval Requests

Please note the following form submission deadlines:

	2024-2025 Academic Year
Deadline for Course Requests	December 1, 2023
Deadline for Instructor Requests and Approvals*	May 31, 2024

An important note regarding NEW instructor approvals:

- Instructors seeking approval to teach in the Fall semester of the upcoming Academic Year must submit transcripts (with conferred degrees if applicable) by **March 1.**
- Instructors seeking approval to teach in the Spring semester of the upcoming Academic Year must submit transcripts (with conferred degrees if applicable) **May 31 of the current year.**

Updated July, 2023

8. ACTION ITEMS

8.1. Personnel

8.1.1. Leave of Absence Request

8.1.1.a. Approve Leave of Absence Request – Rebecca Houseworth, Food Service Worker

Recommendation:

That the Board of Education approve Rebecca Houseworth's request for a leave of absence beginning November 7, 2023 through tentatively December 19, 2023 as presented in her letter.

Suggested Motion:

Move to approve the request for a leave of absence from Rebecca Houseworth as recommended.

8.1.1.b. Approve Leave of Absence Request – Brett Miller, Assistant Girls Soccer

Recommendation:

That the Board of Education approve Brett Miller's request for a leave of absence for the 2024 spring season as presented in his letter.

Suggested Motion:

Move to approve the request for a leave of absence from Brett Miller as recommended.

8. ACTION ITEMS

8.1. Personnel

8.1.2. Certified Employment

8.1.2.a. Approve Employment of Anna Oxborrow – Long-Term Substitute for English

Recommendation:

That the WCHS Board of Education approve the employment of Anna Oxborrow as a Long-Term Substitute Teacher for English for the member's leave of absence, beginning October 30, 2023 through tentatively December 22, 2023, at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Anna Oxborrow as a Long-Term Substitute for English as presented.

8. ACTION ITEMS

8.1. Personnel

8.1.3. Non-Certified Employment

8.1.3.a. Approve Employment of Jenifer Davenport – Administrative Assistant to the Activities Director

Recommendation:

That the WCHS Board of Education approve the employment of Jenifer Davenport as the Administrative Assistant to the Activities Director at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Jenifer Davenport as the Administrative Assistant to the Activities Director as presented.

8.1.3.b. Approve Employment of Amy DeLaval – Assistant Bookkeeper

Recommendation:

That the WCHS Board of Education approve the employment of Amy DeLaval as an Assistant Bookkeeper at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Amy DeLaval as an Assistant Bookkeeper as presented.

8.1.3.c. Approve Employment of James R. Frye – Bus Driver for Extracurricular

Recommendation:

That the WCHS Board of Education approve the employment of James R. Frye as a Bus Driver for Extracurricular at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of James R. Frye as a Bus Driver for Extracurricular as presented.

8.1.3.d. Approve Employment of Karen Hammer – Administrative Assistant to the Athletic Director

Recommendation:

That the WCHS Board of Education approve the employment of Karen Hammer as the Administrative Assistant to the Athletic Director at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Karen Hammer as the Administrative Assistant to the Athletic Director as presented.

8.1.3.e. Approve Employment of Sandra Simonsen – Head Cook

Recommendation:

That the WCHS Board of Education approve the employment of Sandra Simonsen as the Head Cook at the rate presented in the recommendation for employment.

Suggested Motion:

Move to approve the recommendation for employment of Sandra Simonsen as the Head Cook as presented.

8. ACTION ITEMS

8.1. Personnel

8.1.4. Extracurricular Employment

8.1.4.a. Approve Employment of Paige Arseneau as an Assistant Girls Track Coach

Recommendation:

That the WCHS Board of Education approve the employment of Paige Arseneau as an Assistant Girls Track Coach for the 2023-2024 school year.

Suggested Motion:

Move to approve the recommendation for employment of Paige Arseneau as an Assistant Girls Track Coach for the 2023-2024 school year as presented.

8.1.4.b. Approve Employment of Addison Baele as an Assistant Softball Coach

Recommendation:

That the WCHS Board of Education approve the employment of Addison Baele as an Assistant Softball Coach for the 2023-2024 school year.

Suggested Motion:

Move to approve the recommendation for employment of Addison Baele as an Assistant Softball Coach for the 2023-2024 school year as presented.

8.1.4.c. Approve Employment of Megan Brent as a Co-Sponsor for Snowball

Recommendation:

That the WCHS Board of Education approve the employment of Megan Brent as a Co-Sponsor for Snowball for the 2023-2024 school year.

Suggested Motion:

Move to approve the recommendation for employment of Megan Brent as a Co-Sponsor for Snowball for the 2023-2024 school year as presented.

Band - Annual Honor Band overnight trips - 2024

Friday - Sunday morning - Jan 12-13 - SIU Edwardsville Bi-State Honor Band Weekend (2-12 students). This would be the fifth year we would send students to SIUE. There are three honor bands in residence that weekend (entrance based on audition). Cost - \$120 - cost includes lodging and most meals.

Thursday (leave at 2)- Saturday Feb 22-24 - WIU Honor Band Weekend (2-15 students). This is our annual trip to the WIU Honor Band. We have been sending students to this event since 2000. Students would leave Thursday afternoon and finish up Saturday evening. The schedule for the weekend would include about 12 hours of rehearsal, 1 hour of master classes, watch two concerts and perform in one concert. Cost per student is \$110 per student. Cost includes lodging and all meals.

8. ACTION ITEMS

Approve Overnight Honor Band Trips - 2024

Friday - Sunday morning - Jan 12-13, 2024 - SIU Edwardsville Bi-State Honor Band Weekend (2-12 students). This would be the fifth year we would send students to SIUE. There are three honor bands in residence that weekend (entrance based on audition). Cost - \$120 - cost includes lodging and most meals.

Thursday (leave at 2)- Saturday Feb 22-24, 2024 - WIU Honor Band Weekend (2-15 students). This is our annual trip to the WIU Honor Band. We have been sending students to this event since 2000. Students would leave Thursday afternoon and finish up Saturday evening. The schedule for the weekend would include about 12 hours of rehearsal, 1 hour of master classes, watch two concerts and perform in one concert. Cost per student is \$110 per student. Cost includes lodging and all meals.

Recommendation:

The WCHS Board of Education approve the overnight Bi-State Honor Band trip to SIU Edwardsville from January 12 to January 13, 2024 and the overnight Honor Band trip to WIU from February 22 to February 24, 2024 as presented.

Suggested Motion:

Move to approve the recommendation for both overnight honor band trips as presented.

Recommendation:

That the Board of Education approves the revised job description for the Administrative Assistant to the Athletic Director.

Suggested Motion:

Motion to approve the revised job description for the Administrative Assistant to the Athletic Director.

ACTION ITEMS

Approve the acceptance of the FY 23 Annual Audit and Financial Statements as presented.

Recommendation:

That the Board of Education approve the acceptance of the FY 23 Annual Audit and Financial Statements as presented.

Suggested Motion:

Motion to approve the acceptance of the FY 23 Annual Audit and Financial Statements as presented.

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023**



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Certified Public Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2023, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2023, and the respective cash receipt and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the District. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The information provided on pages AFR 2 through AFR 4, supplementary schedules on pages AFR 25 through AFR 35, statistical section on pages AFR 36 through AFR 41, the report on shared services or outsourcing on page AFR 42, the administrative cost worksheet on page AFR 43, the itemization schedule on page AFR 44, the deficit reduction calculation on page AFR 47, the combining schedule on page S1, the schedule of receipts and disbursements – activity funds on pages S2 through S4, and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

With the exception of the items in the following paragraph, this information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated in all material respects in relation to the financial statements taken as a whole.

The information on pages AFR 37 through AFR 39, AFR 41 and AFR 47 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The current year payment on contracts for indirect cost rate computation on page AFR 40 and the report on shared services or outsourcing on page AFR 42 contains unaudited information concerning expenditures which was provided by the District. The limitation of administrative costs worksheet on page AFR 43 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole. The average daily attendance figure (included in the computation of operating expense per pupil on page AFR 38 and per capita tuition charges on page AFR 39) has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and 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* and should be considered in assessing the District's internal control over financial reporting and compliance.

Koch Consultants, Ltd.

October 18, 2023

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

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

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

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 53090308016		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: Koch Consultants, Ltd.	
County Name: Tazewell				Name of Audit Manager: Nathan D. Koch	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Washington CHSD 308		School District Lookup Tool School District Directory		Address: PO Box 1400	
Address: 115 Boundurant St		Filing Status:		City: State: Zip Code:	
City: Washington		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		Tremont IL 61568	
Email Address:		Annual Financial Report (AFR) Instructions		Phone Number: Fax Number:	
Zip Code: 61571		0		(309) 267-3796 (309) 216-3796	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Dr. Kyle Freeman		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: kwfreeman@wacohi.net		Email Address:		Email Address:	
Telephone: (309) 444-7404	Fax Number: (309) 444-9256	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

53-090-3080-16_AFR22 Washington CHSD 308

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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: **1/1/1999** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. **Sec. 10-20.9a(c) \$ 5,684.00**
- 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.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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:

Koch Consultants, Ltd.

Name of Audit Firm (print)

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

Signature

10/18/2023

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N				
1	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):					538,345,294									
8																		
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash					
10	Rate(s):			0.019420			+ 0.004230			+ 0.001346			= 0.025000			0.000490		
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	21,593,892			18,971,710			2,622,182			16,323,653								
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	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,					37,145,825											
33	<input type="checkbox"/>	b. 13.8% for unit districts.																
34																		
35	Long-Term Debt Outstanding:																	
36																		
37	<input type="checkbox"/>	c. Long-Term Debt (Principal only)					Acct											
38	Outstanding:.....					511		16,895,000										
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	<input type="checkbox"/>	Pending Litigation																
46	<input type="checkbox"/>	Material Decrease in EAV																
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment																
48	<input type="checkbox"/>	Adverse Arbitration Ruling																
49	<input type="checkbox"/>	Passage of Referendum																
50	<input type="checkbox"/>	Taxes Filed Under Protest																
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)																
53																		
54	<i>Comments:</i>																	
55																		
56																		
57																		
58																		
59																		
60																		
61																		
62																		
63																		
64																		
65																		
66																		
67																		
68																		
69																		
70																		
71																		
72																		
73																		

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Washington CHSD 308																
8	District Code: 53090308016																
9	County Name: Tazewell																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 16,323,653.00 Ratio 0.756 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 21,593,892.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 18,971,710.00 Ratio 0.879 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 21,593,892.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 15,150,939.00 Total 287.49 Days Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 52,699.19 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 Total 100.00 Percent Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 11,439,837.50 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) 16,895,000.00 Total 54.51 Percent Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 37,145,825.29 Weight 0.10																
34	Value 0.30																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
													Total Profile Score:		3.90 *		
													Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>				
* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																	

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,696,161	2,573,553	80,697	633,840	179,467	516,514	1,212,881	66,878	250,402
5	Investments	120	2,519,820	5,312,295	15,329	74,733	7,390		127,656		56
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	1,172,714								
13	Total Current Assets		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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									
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	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	1,370,111	50,000							
39	Unreserved Fund Balance	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	415,823								
46	Total Student Activity Current Assets For Student Activity Funds		415,823								
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	415,823								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		415,823								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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		0	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	1,785,934	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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		2,002		
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		2,002		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		14,049,091	
18	Site Improvements & Infrastructure	240		26,122,813	
19	Capitalized Equipment	250		2,437,689	
20	Construction in Progress	260		1,696,143	
21	Amount Available in Debt Service Funds	340			96,026
22	Amount to be Provided for Payment on Long-Term Debt	350			16,798,974
23	Total Capital Assets			44,740,320	16,895,000
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			16,895,000
37	Total Long-Term Liabilities				16,895,000
38	Reserved Fund Balance	714	2,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,740,320	
41	Total Liabilities and Fund Balance		2,002	44,740,320	16,895,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				16,895,000
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		2,002		
54	Total Capital Assets District with Student Activity Funds			44,740,320	16,895,000
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				16,895,000
59	Reserved Fund Balance District with Student Activity Funds	714	2,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			44,740,320	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,002	44,740,320	16,895,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
6	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
7	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183								
10	Total Receipts/Revenues		21,223,789	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,481,115				202,101			0	
13	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,485,030	0	0			0	0
17	Total Direct Disbursements/Expenditures		16,675,829	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,097,012	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,126,777	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
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						2,113,000			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		98,037		43,833					
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									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,113,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
77	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,126,777	1,369,696	15,146	8,139	27,393	516,473	(1,853,560)	(4,936)	33,876
79	Fund Balances without Student Activity Funds - July 1, 2022		5,830,963	6,516,152	80,880	700,434	159,464	41	3,194,097	71,814	216,582
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(569,045)								
81	Fund Balances without Student Activity Funds - June 30, 2023		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
84											
85	Student Activity Fund Balance - July 1, 2022		364,844								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	770,122								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	719,143								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		50,979								
91	Student Activity Fund Balance - June 30, 2023		415,823								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	12,784,363	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
96	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
97	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
98	Total Direct Receipts/Revenues		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
99	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183	0	0	0	0	0		0	0
100	Total Receipts/Revenues		21,993,911	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	12,200,258				202,101			0	
103	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,485,030	0	0			0	0
107	Total Direct Disbursements/Expenditures		17,394,972	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		20,816,155	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,177,756	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
116	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,809,952	2,136,935	1,497,023	679,958	184,589		247,731	82,572	29,176
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	485,731								
8	FICA/Medicare Only Purposes Levies	1150					242,896				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		10,295,683	2,136,935	1,497,023	679,958	427,485	0	247,731	82,572	29,176
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	307,036	153,518			51,173				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		307,036	153,518	0	0	51,173	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,580								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		12,580								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	152,478								
70	Sales to Pupils - Breakfast	1612	5,876								
71	Sales to Pupils - A la Carte	1613	432,798								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,266								
74	Other Food Service (Describe & Itemize)	1690	3,435								
75	Total Food Service		600,853								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	68,883								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	90,257								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	770,122								
83	Total District/School Activity Income (without Student Activity Funds)		159,140		0						
84	Total District/School Activity Income (with Student Activity Funds)		929,262								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	107,642								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	252								
95	Total Textbook Income		107,894								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	292,172								
101	Refund of Prior Years' Expenditures	1950	22,603								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	17,170								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,056								
109	Other Local Revenues (Describe & Itemize)	1999	12,729	536							
110	Total Other Revenue from Local Sources		416,730	536	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,784,363								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	25,569								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	25,569	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	4,674,923								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,674,923	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	218,838								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	79,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		297,933	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,463	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	718								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	75,435								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				16,575					
155	Transportation - Special Education	3510				290,704					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		307,279	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,291	50,000							
171	Total Restricted Grants-In-Aid		417,840	50,000	0	307,279	0	0	0	0	0
172	Total Receipts from State Sources	3000	5,092,763	50,000	0	307,279	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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	207,495								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,940								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		233,435				0				
201	TITLE I										
202	Title I - Low Income	4300	90,508								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		90,508	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,968								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,968	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	200,971								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		200,971	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	27,452								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	35,686								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	15,973								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	56,040			63,958					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		670,033	0	0	63,958	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	670,033	0	0	63,958	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,487,482	1,540,701	100,556	372,316	103,965				7,605,020	7,464,052
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,347,319	425,174	62,905	19,532		375			1,855,305	2,030,422
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	106,946	49,188							156,134	183,576
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			9,968						9,968	10,000
14	Interscholastic Programs	1500	504,199	53,172	103,089	70,482	43,441	41,524			815,907	865,259
15	Summer School Programs	1600	29,337	4,677							34,014	44,430
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	298,871	81,120	27,097	6,082					413,170	406,688
18	Bilingual Programs	1800			78						78	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						591,519			591,519	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						719,143			719,143	800,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	633,418	0	0	11,481,115	11,534,427
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	1,352,561	0	0	12,200,258	12,334,427
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	310,019	114,269	466	1,751		581			427,086	383,739
39	Guidance Services	2120	450,276	110,735		23,684					584,695	599,875
40	Health Services	2130	54,965	12,354	177	2,227					69,723	65,300
41	Psychological Services	2140	63,834	7,958							71,792	85,968
42	Speech Pathology & Audiology Services	2150	162,463	48,571							211,034	221,028
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	1,041,557	293,887	643	27,662	0	581	0	0	1,364,330	1,355,910
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	104,400	57,391	10,122	6,344		405			178,662	194,462
47	Educational Media Services	2220	110,237	26,832	18,558	8,432		477			164,536	174,939
48	Assessment & Testing	2230						67,095			67,095	70,000
49	Total Support Services - Instructional Staff	2200	214,637	84,223	28,680	14,776	0	67,977	0	0	410,293	439,401
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,217	8,649	116,886	8,297		16,843			155,892	177,926
52	Executive Administration Services	2320	265,038	69,240	2,647	4,638		2,975			344,538	345,308
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	270,255	77,889	119,533	12,935	0	19,818	0	0	500,430	523,234

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	254,314	67,771	3,247	4,297	139	2,303			332,071	350,918
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	254,314	67,771	3,247	4,297	139	2,303	0	0	332,071	350,918
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	80,000	22,862	3,071	1,836		3,482			111,251	110,620
62	Fiscal Services	2520	99,189	9,324	495	287		130			109,425	114,320
63	Operation & Maintenance of Plant Services	2540	360,673	111,251	37,057	2,161					511,142	605,670
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	220,615	58,142	6,025	451,462	2,206	752			739,202	778,903
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	760,477	201,579	46,648	455,746	2,206	4,364	0	0	1,471,020	1,609,513
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	245,895	44,590	284,215	46,621	71,422				692,743	953,634
74	Total Support Services - Central	2600	245,895	44,590	284,215	46,621	71,422	0	0	0	692,743	953,634
75	Other Support Services (Describe & Itemize)	2900			11,351	25,260					36,611	50,601
76	Total Support Services	2000	2,787,135	769,939	494,317	587,297	73,767	95,043	0	0	4,807,498	5,283,211
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			84,050						84,050	84,050
81	Payments for Special Education Programs	4120			20,644			70,864			91,508	111,004
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			104,694			70,864			175,558	195,054
87	Payments for Regular Programs - Tuition	4210						1,353			1,353	2,000
88	Payments for Special Education Programs - Tuition	4220						210,305			210,305	228,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						211,658			211,658	230,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									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	
104	Total Payments to Other Govt Units	4000			104,694			282,522			387,216	425,054
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										250,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,010,983	0	0	16,675,829	17,492,692
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,730,126	0	0	17,394,972	18,292,692
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,126,777	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,177,756	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			39,994		153,652				193,646	850,000
128	Operation & Maintenance of Plant Services	2540	23,349		602,408	382,325					1,008,082	1,105,036
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
134	COMMUNITY SERVICES (O&M)	3000									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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										567,000
155	Total Direct Disbursements/Expenditures		23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	2,522,036
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,271,659	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						502,530			502,530	531,656
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							980,000			980,000	980,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,500			2,500	3,000
176	Total Debt Services	5000			0			1,485,030			1,485,030	1,514,656
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,485,030			1,485,030	1,514,656
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,146	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	239,408	4,258	691,487	54,984	104,016				1,094,153	2,137,947
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,137,947
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,691
214	Total Disbursements/ Expenditures		239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,163,638
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,694)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		101,022							101,022	
220	Pre-K Programs	1125									0	104,655
221	Special Education Programs (Functions 1200-1220)	1200		66,478							66,478	76,845
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,696							1,696	832
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		28,165							28,165	29,230
228	Summer School Programs	1600		501							501	771
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,239							4,239	4,237
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		202,101							202,101	216,570
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		16,985							16,985	19,130
237	Guidance Services	2120		11,389							11,389	12,033
238	Health Services	2130		8,582							8,582	10,360
239	Psychological Services	2140		926							926	2,642
240	Speech Pathology & Audiology Services	2150		2,262							2,262	1,093
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		40,144							40,144	45,258
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,298							1,298	
245	Educational Media Services	2220		5,586							5,586	5,995
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		6,884							6,884	5,995
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,290							1,290	1,299
250	Executive Administration Services	2320		17,219							17,219	17,685
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		18,509							18,509	18,984
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		8,474							8,474	8,494
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
258	Total Support Services - School Administration	2400		8,474							8,474	8,494
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,140							1,140	1,160
261	Fiscal Services	2520		15,650							15,650	16,983
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		58,334							58,334	71,607
264	Pupil Transportation Services	2550		31,622							31,622	36,373
265	Food Services	2560		31,807							31,807	36,956
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		138,553							138,553	163,079
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,495							38,495	42,699
274	Total Support Services - Central	2600		38,495							38,495	42,699
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		251,059							251,059	284,509
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			453,160				0			453,160	501,079
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,393	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			59,828			1,540,108			1,599,936	2,817,041
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041
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	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,596,527)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									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	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									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	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									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	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365							1,957		1,957	1,957

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
365	Total Support Services - General Administration	2300	0	0	0	0	0	1,957	0	0	1,957	6,957
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
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	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,959			70,959	70,000
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	70,959	0	0	70,959	70,000
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630			2,000			13,003			15,003	13,003
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	2,000	0	0	13,003	0	0	15,003	13,003
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	2,000	0	0	85,919	0	0	87,919	89,960
388	COMMUNITY SERVICES (TF)	3000									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	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									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	
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	
419	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	2,000	0	0	85,919	0	0	87,919	89,960
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,936)	
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	247,315
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	247,315
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	247,315
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									0	
451	Principal Retired)										0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	247,315
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,876	

	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	9,809,952		9,809,952	10,454,558
5	Operations & Maintenance	2,136,935		2,136,935	2,277,362	2,277,362
6	Debt Services **	1,497,023		1,497,023	1,594,956	1,594,956
7	Transportation	679,958		679,958	724,613	724,613
8	Municipal Retirement	184,589		184,589	196,711	196,711
9	Capital Improvements	0		0		0
10	Working Cash	247,731		247,731	264,005	264,005
11	Tort Immunity	82,572		82,572	88,019	88,019
12	Fire Prevention & Safety	29,176		29,176	23,687	23,687
13	Leasing Levy	0		0		0
14	Special Education	485,731		485,731	517,673	517,673
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	242,896		242,896	258,836	258,836
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	15,396,563	0	15,396,563	16,400,420	16,400,420
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	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	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	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	2013 Bond Issue	11/01/13	4,060,000	1	3,125,000			240,000	2,885,000	2,788,974
47	2016 Bond Issue	09/27/16	9,375,000	3	7,800,000			685,000	7,115,000	7,115,000
48	2021 Bond Issue	02/21/21	4,180,000	3	3,750,000			55,000	3,695,000	3,695,000
49	2022 Bond Issue	06/01/22	3,200,000	1,3	3,200,000				3,200,000	3,200,000
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			20,815,000		17,875,000	0	0	980,000	16,895,000	16,798,974
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						71,814				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	82,572	485,731			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	411				
7	Drivers' Education Fees					10-1970					17,170
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					75,435
10	Other Receipts (Describe & Itemize)					--	0				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						82,983	485,731	0	0	92,605
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		485,731			92,605
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	87,919				
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						87,919	485,731	0	0	92,605
24	Ending Cash Basis Fund Balance as of June 30, 2023						66,878	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	66,878	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:	87,919				
32						Total Reserve Remaining:	66,878				
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)						85,919				
39	Risk Management and Claims Service						2,000				
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
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CARES, CRRSA, and ARP SCHEDULE - FY 2023

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023?

X

Yes

No

If the answer to the above question is "YES", this schedule must be completed.

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.

Part 1: CARES, CRRSA, and ARP REVENUE

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		0	0		0	0	0			0	0

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.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998										0
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	56,040									56,040
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	26,382									26,382

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

	A	B	C	D	E	F	G	H	I	J	K	L
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998				63,958						63,958
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 Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		82,422	0		63,958	0	0			0	146,380

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

41	Total Other Federal Revenue (Section A plus Section B)	4998	56,040	0		63,958	0	0			0	119,998
42	Total Other Federal Revenue from Revenue Tab	4998	56,040	0		63,958	0	0			0	119,998
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures

FUNCTION

1. List the total expenditures for the Functions 1000 and 2000 below

54	INSTRUCTION Total Expenditures	1000										0
55	SUPPORT SERVICES Total Expenditures	2000										0

2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)

58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0

3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).

63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
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CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L	
69	GEER I EXPENDITURES (CRRSA)			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					207,616	22,773				230,389	
73	SUPPORT SERVICES Total Expenditures	2000										0	
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	
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					207,616	22,773				230,389	
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	207,616	22,773		0		230,389	
84	Expenditure Section C:												
85	GEER I EXPENDITURES (CARES)			-----DISBURSEMENTS-----									
86				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
87				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
88	FUNCTION												
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	
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	
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	GEER II EXPENDITURES (CRRSA)			-----DISBURSEMENTS-----									
104				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
105				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
106	FUNCTION												
107	1. List the total expenditures for the Functions 1000 and 2000 below												
108	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
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	15,627	500		4,359	48,038					68,524
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)	(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
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)											

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	ARP Child Nutrition (ARP)											
158	-----DISBURSEMENTS-----											
159				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
160	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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					26,382					26,382
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					26,382					26,382
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	ARP IDEA (ARP)											
176	-----DISBURSEMENTS-----											
177				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
178	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
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						63,958				63,958
182												
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												

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230	-----DISBURSEMENTS-----											
231			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
237												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
242												
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	Other CRRSA Expenditures (not accounted for above)											
248	-----DISBURSEMENTS-----											
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
255												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
260												
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

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

	A	B	C	D	E	F	G	H	I	J	K	L	
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	15,627	500	0	211,975	70,811	0	0			298,913	
289	SUPPORT SERVICES	2000	0	0	0	26,382	63,958	0	0			90,340	
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	0	0	0			0	
292	FOOD SERVICES (Total)	2560	0	0	0	26,382	0	0	0			26,382	
293	TOTAL EXPENDITURES											Functions 1000 & 2000 total	389,253
294													
295	Expenditure Section O:												
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----										
297			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
298			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
299	FUNCTION												
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology		0	207,616	22,773			0			230,389	

	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	434,584			434,584							434,584
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	13,971,821	77,270		14,049,091		50	6,733,690	183,193		6,916,883	7,132,208
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,070,395	52,418		26,122,813		20	12,177,614	1,264,126		13,441,740	12,681,073
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	2,650,334	245,138	636,888	2,258,584		10	1,538,589	218,685	636,888	1,120,386	1,138,198
13	5 Yr Schedule	252	75,089	104,016		179,105		5	56,145	21,469		77,614	101,491
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260	156,035	1,540,108		1,696,143		--					1,696,143
16	Total Capital Assets	200	43,358,258	2,018,950	636,888	44,740,320			20,506,038	1,687,473	636,888	21,556,623	23,183,697
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									1,687,473			

	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		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 16,675,829		
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,201,728		
10	DS	Expenditures 16-24, L178		Total Expenditures		1,485,030		
11	TR	Expenditures 16-24, L214		Total Expenditures		1,094,153		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		453,160		
13	TORT	Expenditures 16-24, L422		Total Expenditures		87,919		
14				Total Expenditures		\$ 20,997,819		
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		34,014		
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		591,519		
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		387,216		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		221,173		
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		153,652		
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		980,000		
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0		
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0		
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0		
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		104,016		
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		501		
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)	\$			2,472,091
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)				18,525,728
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023				1,300.43
99				Estimated OEPP (Line 97 divided by Line 98)	\$			14,245.85
100								

	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>							
3								
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
5								
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		600,853		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		159,140		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		107,642		
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)		252		
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		292,172		
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)		72,056		
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		297,933		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		42,463		
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		718		
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		75,435		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		307,279		
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		51,291		
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		233,435		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		90,508		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		9,968		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		200,971		
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		0		
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0		#
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0		
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0		#
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0		
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0		
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0		
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0		#
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0		
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0		
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0		
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		27,452		
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		35,686		#
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		15,973		
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)		119,998		
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0		
192						0		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		482,418		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		19		
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	3,223,662		
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		15,302,066		
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,687,473		
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		16,989,539		
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		1,300.43		
201				Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,064.55		#
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	<p>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.</p>							
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> 233,435							
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). 48,068							
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			11,535,810		11,535,810	
20	Support Services:							
21	Pupil	2100			1,404,474		1,404,474	
22	Instructional Staff	2200			417,177		417,177	
23	General Admin.	2300			520,896		520,896	
24	School Admin	2400			340,406		340,406	
25	Business:							
26	Direction of Business Spt. Srv.	2510		112,391	0	112,391	0	
27	Fiscal Services	2520		125,075	0	125,075	0	
28	Oper. & Maint. Plant Services	2540			1,648,517	1,648,517	0	
29	Pupil Transportation	2550			1,021,759		1,021,759	
30	Food Services	2560			535,368		535,368	
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			15,003		15,003	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		659,816	0	659,816	0	
38	Other:	2900			36,611		36,611	
39	Community Services	3000			0		0	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			897,282	16,259,962	2,545,799	14,611,445	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	897,282	Total Indirect Costs:	2,545,799	
44				Total Direct Costs:	16,259,962	Total Direct Costs:	14,611,445	
45				= 5.52%		= 17.42%		
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	Washington CHSD 308			53-090-3080-16_AFR22 Washington CHSD 308		
7	53090308016					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				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		X	X	X	Tazewell-Mason Counties Spec. Ed Assoc., Washington District #50
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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

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

School District Name: Washington CHSD 308
 RCDT Number: 53090308016

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	344,538		0	344,538	367,993			367,993
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	111,251	0	0	111,251	110,830			110,830
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		455,789	0	0	455,789	478,823	0	0	478,823
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.

Page 5, line 12, acct 190 - Other Current Assets

\$ 1,172,714 Cash related to self-insured medical account - described further in Note 6 to the financial statement

Page 8, line 80, Other Changes in Fund Balances

\$ (569,045) change in self-insured medical account balance

Page 11, line 74, acct 1690 - Other Food Service

\$ 2,500 Pepsi and student lunches
 935 Food service provided for meetings and events
\$ 3,435

Page 11, line 94, acct 1890 - Other

\$ 252 Reimbursements for lost textbooks or Chromebooks

Page 12, line 108, acct 1993 - Other Local Fees

\$ 48,434 AP testing revenue
 22,422 Dual credit revenue
 1,200 Work based learning revenue
\$ 72,056

Page 12, line 109, acct 1999 - Other Local Revenues

\$ 9,830 E-Rate for category I services
 624 Other reimbursements
 2,275 Print shop revenue
\$ 12,729 (Ed Fund)

\$ 536 Other reimbursements (O&M Fund)

Page 13, line 170, acct 3999 - Other Restricted Revenue from State Sources

\$ 1,291 Library grant (Ed Fund)

\$ 50,000 Maintenance Grant (O&M Fund)

Page 15, line 269, acct 4998 - Other Restricted Revenue from Federal Sources

\$ 56,040 ESSER III Grant (Ed Fund)

\$ 63,958 ARP-IDEA Grant (Transportation Fund)

Page 17, line 75, acct 2900 - Other Support Services

\$ 1,895 Speech Team
 8,382 School newspaper
 1,074 Medical Fees
\$ 11,351 Purchased Services

\$ 2,012 Scholastic Bowl
 1,512 ID Cards
 20,236 Graduation services
 1,500 National Honor Society
\$ 25,260 Supplies and Materials

Page 19, line 175, acct 5400 - Debt Services-Other Objects

\$ 2,500 Debt Payment Fees

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 func—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 reducton 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	17,802,606	2,473,387	1,058,459	259,440	21,593,892
9	Direct Expenditures	16,675,829	1,201,728	1,094,153		18,971,710
10	Difference	1,126,777	1,271,659	(35,694)	259,440	2,622,182
11	Fund Balance - June 30, 2023	6,388,695	7,885,848	708,573	1,340,537	16,323,653
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

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

The District's reporting entity includes its 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 the students of the District, including any 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 District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

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. 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 fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

2. Fiduciary Funds

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

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust 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. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

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

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, 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.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund 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. The original budget was adopted on September 12, 2022 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed Assets

General fixed assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Significant donated general fixed assets are valued at their estimated fair value on the date donated. Donated fixed assets are not recorded in the fund financial statements on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,687,473 for the year ended June 30, 2023. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2021 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2023 was passed December 13, 2021. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2021	2022
Assessed Valuation	<u>\$ 516,468,075</u>	<u>\$ 538,345,294</u>
Education	1.90311	1.94198
Operations and Maintenance	0.41456	0.42303
Bond and Interest	0.29042	0.29627
Transportation	0.13191	0.13460
Municipal Retirement	0.03581	0.03654
Social Security	0.04712	0.04808
Working Cash	0.04806	0.04904
Tort Immunity	0.01602	0.01635
Fire Prevention and Safety	0.00566	0.00440
Special Education	<u>0.09423</u>	<u>0.09616</u>
	<u>2.98690</u>	<u>3.04645</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2023 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 8,212,395
Investments	8,057,279
Other current assets	1,172,714
Student Activity Fund Cash and Investments	<u>415,823</u>
	<u>\$ 17,858,211</u>

Cash and investments at June 30, 2023, are comprised of the following:

Deposits held at local financial institutions	\$ 14,346,712
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,829,529
The Illinois School District Liquid Asset Fund Plus	<u>1,681,970</u>
	<u>\$ 17,858,211</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2023, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,681,970</u>	<u>\$ 1,681,970</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Buildings - permanent	13,971,821	77,270	-	14,049,091
Improvements other than buildings	26,070,395	52,418	-	26,122,813
Capitalized equipment - 10 years	2,650,334	245,138	636,888	2,258,584
Capitalized equipment - 5 years	75,089	104,016	-	179,105
Construction in progress	156,035	1,540,108	-	1,696,143
	<u>43,358,258</u>	<u>2,018,950</u>	<u>636,888</u>	<u>44,740,320</u>
Accumulated depreciation	<u>20,506,038</u>	<u>1,687,473</u>	<u>636,888</u>	<u>21,556,623</u>
Fixed assets (net of accumulated depreciation)	<u>\$ 22,852,220</u>	<u>\$ 331,477</u>	<u>\$ -</u>	<u>\$ 23,183,697</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,885,000 as of June 30, 2023.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The bonds are due in annual installments of \$725,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$7,115,000 as of June 30, 2023.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$10,000 of the 2013 bonds considered defeased are still outstanding. The escrow account balance is \$10,109 as of June 30, 2023.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,695,000 as of June 30, 2023. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2023. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$895,000 of the 2013 and 2021 bonds considered defeased are still outstanding. The escrow account balance is \$885,373 as of June 30, 2023.

A summary of changes in general long-term debt follows:

	Balance July 1, 2022	Issuances	Payments	Balance June 30, 2023
General Obligation Bonds - 2013 Working Cash and Refunding Bonds	\$ 3,125,000	\$ -	\$ 240,000	\$ 2,885,000
2016 Refunding Bonds	7,800,000	-	685,000	7,115,000
2021 Refunding Bonds	3,750,000	-	55,000	3,695,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 17,875,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 16,895,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2024	\$ 1,105,000	\$ 474,138	\$ 1,579,138
2025	1,170,000	444,946	1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 16,895,000</u>	<u>\$ 4,479,246</u>	<u>\$ 21,374,246</u>

The District generally uses the debt service fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2023, the statutory limit for the District provided a legal debt margin as follows:

2022 assessed valuation	<u>\$ 538,345,294</u>
Legal debt margin (6.9% of assessed valuation)	\$ 37,145,825
Less current outstanding debt	<u>(16,895,000)</u>
Legal debt margin remaining	<u>\$ 20,250,825</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was not expended prior to June 30, 2023. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$197,397 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,172,714, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$2,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

The District has committed \$3,043,967 contractually for HVAC projects as of June 30, 2023. Furthermore, by action of the Board of Education, the District has committed an additional \$2,546,159 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$905,615. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2023, \$22,744 of this incentive was due to teachers who declared for retirement prior to June 30, 2023. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2023.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,785,934	\$ 928,359	\$ 4,090,225	\$ 1,785,934	\$ 5,018,584
Operations and Maintenance	7,885,848	-	-	50,000	7,835,848
Debt Service	96,026	-	-	-	96,026
Transportation	708,573	-	-	-	708,573
Municipal Retirement	186,857	-	-	-	186,857
Capital Projects	516,514	-	-	-	516,514
Working Cash	1,340,537	-	-	-	1,340,537
Tort	66,878	-	-	-	66,878
Fire Prevention and Safety	250,458	-	-	-	250,458
Agency Funds	2,002	-	-	2,002	-
	<u>\$ 12,839,627</u>	<u>\$ 928,359</u>	<u>\$ 4,090,225</u>	<u>\$ 1,837,936</u>	<u>\$ 16,020,275</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2023, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,745,442 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2023 and 2022 totaled \$2,225,083 and \$1,321,527, respectively. The unexpended balance of the account, totaling \$1,172,714, is included as part of other current assets in the Educational Fund at June 30, 2023. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2023, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

During the year ended June 30, 2023, the Board of Education of the District approved a \$2,113,000 abatement and transfer from the Working Cash Fund to the Capital Projects Fund. As of June 30, 2023 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2023.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2023 was \$226,123. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

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

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$743,763 on behalf of employees during the year ended June 30, 2023.

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 pension expense associated with the District, and the District recognized revenue and expenditures of \$4,645,034 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$53,789.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$99,027 were paid from federal and special trust funds that required District contributions of \$10,388.

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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. 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.

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (63); inactive plan members entitled to but not yet receiving benefits (40); active plan members (59); total members (162).

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 was 8.89% and for calendar year 2023 it is 7.51%. For the fiscal year ended June 30, 2023, the District contributed \$161,946 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.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2023 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2023, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,223,851) as on behalf OPEB contributions from the State of Illinois.

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2023, the District paid \$63,136, on the cash basis, to the THIS Fund related to this contribution requirement.

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

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participate and receive benefits under this plan. 121 active employees participate in the District's health plan with 27 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2023 the premiums ranged from \$850 per month for individual coverage to \$1,875 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS
 JUNE 30, 2023

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 2,002</u>	<u>\$ 2,002</u>
Total assets	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>2,002</u>	<u>2,002</u>
Total liabilities and fund balances	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Advocate for Awareness	\$ 404	\$ 419	\$ 441	\$ 382
After Prom	5,985	-	-	5,985
Art Club	2,491	3,960	4,025	2,426
Athletics General	7,777	79,524	69,924	17,377
Auto	242	-	-	242
Baseball Fund	8,586	16,843	8,637	16,792
Basketball - Boys	9,851	5,370	11,117	4,104
Bass Fishing	2,702	500	-	3,202
Bloom	3,483	2,221	1,293	4,411
Book Club	3,329	3,849	4,432	2,746
Boys BKB Tournament	(130)	130	-	-
Boys Track	5,134	1,730	2,170	4,694
Broadway Musical	(75)	17,118	9,664	7,379
Cheerleaders	5,387	18,050	20,437	3,000
Chess	833	701	746	788
Chorus	4,972	9,320	7,359	6,933
Counseling	1,649	-	182	1,467
CPR Health Fund	1,677	875	870	1,682
Cross Country	1,211	4,236	2,323	3,124
Drama	6,101	10,848	8,859	8,090
Driving Skills for Life	1,635	446	-	2,081
Engineering Technology	130	18	-	148
Fellowship of Christian Athletes	61	874	840	95
Fitness Club	7,186	2,004	832	8,358
Former Class Funds	7,165	2,861	3,361	6,665
French Club	1,692	-	-	1,692
Freshmen Class	998	3,080	2,098	1,980
Game Club	1,088	2,020	973	2,135
Gay Straight Alliance	196	250	325	121
General Account	356	53,837	53,933	260
Girl's Basketball	2,451	11,180	8,924	4,707
Girls Track	(58)	58	-	-
Global Affairs	267	-	-	267
Golf	9,595	9,852	7,140	12,307
Impact	5,180	-	-	5,180
Inter Rel Coop	5,513	-	1,510	4,003
Interest - ISDLAF	23,536	1,787	-	25,323
Interest - NOW Account	16,323	348	-	16,671
International Club	1,197	-	367	830

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Intramural Account	\$ 971	\$ 2,608	\$ 1,886	\$ 1,693
JFL Football	3,783	1,000	-	4,783
Journalism	69	169	-	238
Junior Class	5,570	54,056	47,986	11,640
Lacrosse-Boys	9,223	23,468	23,561	9,130
Lacrosse-Girls	6,455	10,640	5,531	11,564
Leadership and Community	1,861	2,138	1,832	2,167
Leadership Challenge	218	-	-	218
Life Skills Class	94	-	-	94
Lift A Thon	4,109	-	4,109	-
Mathletes	313	189	242	260
Mini Bakery	235	-	-	235
National Honor Society	7,771	3,050	2,830	7,991
Operation Snowball	2,887	2,716	3,069	2,534
Panther Embroidery Shop	177	21	-	198
Panther Perk	2,056	2,308	2,310	2,054
Pantherettes	4,605	40,014	37,097	7,522
Pep Club	1,155	1,303	928	1,530
Pepsi & 7Up Marketing	5,864	77,668	77,425	6,107
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,617	1,617	-
Preschool (FCS)	423	7,143	4,846	2,720
Readapalooza	440	35	327	148
Renaissance Fair	217	1,165	838	544
Robotics	11,106	27,763	27,416	11,453
Rotary Club Relief	829	-	-	829
Scholastic Bowl	730	-	-	730
Science Club	827	3,806	3,843	790
Senior Class	2,861	5,870	8,127	604
Soccer Boys	6,024	68,614	56,074	18,564
Soccer Girls	1,431	10,802	4,570	7,663
Softball Fund	10,352	13,208	16,657	6,903
Sophomores	709	2,185	1,027	1,867
Spanish Club	1,396	199	-	1,595
Special Ed Co-op	12,558	520	1,415	11,663
Special Events - Athletics	9,753	14,273	20,469	3,557
Speech	556	3,207	3,298	465
State Football playoff	4,429	6,347	7,941	2,835
Student Council	8,291	8,334	5,930	10,695

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Swim Team	\$ 724	\$ 1,429	\$ 2,047	\$ 106
Tennis - Boys	6,822	5,293	4,038	8,077
Tennis - Girls	9,311	7,010	3,543	12,778
Trap Shooting Club	2,039	146	2,185	-
Volleyball	6,300	19,766	26,398	(332)
Washington Twp Special Ed	55	-	-	55
WCHS Ag Club	509	-	161	348
WCHS Hardship	11,653	3,171	4,709	10,115
Welding Club	3,504	4,017	2,795	4,726
Wrestling	7,942	12,169	16,900	3,211
Yearbook	7,155	34,440	21,234	20,361
Scholarships				
General	1,549	-	-	1,549
Cody Carlin Memorial	5,000	5,000	5,000	5,000
Dalfonso Family Scholarship	750	1,750	2,500	-
Erick Norlin Fund	4,000	4,000	4,000	4,000
Floyd O'Reed Memorial	2,000	2,000	2,000	2,000
Hunkler Stagen Scholarship	-	3,000	6,000	(3,000)
Impact Scholarship	1,000	-	-	1,000
James Ashbrook Memorial	2,000	-	2,000	-
Key Club Fund	220	2,186	2,300	106
Marilyn Drake Scholarship	750	-	750	-
Mike Sluder Fund	143	-	-	143
Orange and Black	250	-	250	-
Senior Class Scholarship	-	500	500	-
Stephen F Mason Fund	700	-	350	350
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	3,000	3,000	3,000
	<u>\$ 364,844</u>	<u>\$ 770,122</u>	<u>\$ 719,143</u>	<u>\$ 415,823</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 38,014	\$ -	\$ 38,014
586-18-0406	School Breakfast Program	-	25,940	-	25,940
586-18-0407	National School Lunch Program	-	207,495	-	207,495
586-18-0517	Career and Technical Ed Improvement	42,463	-	-	42,463
586-18-2330	Non-Cash Commodity Value	-	48,068	-	48,068
586-43-2483	Federal Programs: Digital Equity Formula	-	230,389	-	230,389
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	63,958	-	63,958
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	68,266	-	68,266
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	22,261	-	22,261
586-62-1588	Title IVA Student Support and Academic Enrichment	-	9,968	-	9,968
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	-	68,524	-	68,524
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	202,206	-	202,206
	Other grant programs and activities	-	-	25,569	25,569
	All other costs not allocated	-	-	25,684,960	25,684,960
	Totals	<u>\$ 42,463</u>	<u>\$ 985,089</u>	<u>\$ 25,710,529</u>	<u>\$ 26,738,081</u>

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**BASIC FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions statement of position as of June 30, 2023, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances – all funds; statement of revenues received/revenues; and statement of expenditures disbursed/expenditures - budget to actual for the year then ended, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2023, and the respective cash receipt and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

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

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

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the District. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The combining schedule of assets, liabilities, and fund balances arising from cash transactions - agency fund - regulatory basis on page S1, the schedule of receipts and disbursements - activity funds on pages S2-S4, and the Illinois Grant Accountability and Transparency Act Consolidated Year-End Financial Report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the financial statements of the District. Such information is the responsibility of management and has been derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 is fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2023, on our consideration of the District's internal control over financial reporting and 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* and should be considered in assessing the District's internal control over financial reporting and compliance.



October 18, 2023

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

1	A	B	C	D	E	F	G	H	I	J	K
2	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		2,696,161	2,573,553	80,697	633,840	179,467	516,514	1,212,881	66,878	250,402
5	Investments	120	2,519,820	5,312,295	15,329	74,733	7,390		127,656		56
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	1,172,714								
13	Total Current Assets		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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									
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	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	1,370,111	50,000							
39	Unreserved Fund Balance	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	415,823								
46	Total Student Activity Current Assets For Student Activity Funds		415,823								
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	415,823								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		415,823								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
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		0	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	1,785,934	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	5,018,584	7,835,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		2,002		
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		2,002		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		14,049,091	
18	Site Improvements & Infrastructure	240		26,122,813	
19	Capitalized Equipment	250		2,437,689	
20	Construction in Progress	260		1,696,143	
21	Amount Available in Debt Service Funds	340			96,026
22	Amount to be Provided for Payment on Long-Term Debt	350			16,798,974
23	Total Capital Assets			44,740,320	16,895,000
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			16,895,000
37	Total Long-Term Liabilities				16,895,000
38	Reserved Fund Balance	714	2,002		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			44,740,320	
41	Total Liabilities and Fund Balance		2,002	44,740,320	16,895,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
51	Total Long-Term Liabilities District with Student Activity Funds				16,895,000
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		2,002		
54	Total Capital Assets District with Student Activity Funds			44,740,320	16,895,000
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				16,895,000
59	Reserved Fund Balance District with Student Activity Funds	714	2,002		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			44,740,320	
62	Total Liabilities and Fund Balance District with Student Activity Funds		2,002	44,740,320	16,895,000

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0		0	0				
6	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
7	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
8	Total Direct Receipts/Revenues		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183								
10	Total Receipts/Revenues		21,223,789	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	11,481,115				202,101			0	
13	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,485,030	0	0			0	0
17	Total Direct Disbursements/Expenditures		16,675,829	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		20,097,012	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,126,777	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
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						2,113,000			
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300		98,037		43,833					
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									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							2,113,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
77	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,126,777	1,369,696	15,146	8,139	27,393	516,473	(1,853,560)	(4,936)	33,876
79	Fund Balances without Student Activity Funds - July 1, 2022		5,830,963	6,516,152	80,880	700,434	159,464	41	3,194,097	71,814	216,582
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(569,045)								
81	Fund Balances without Student Activity Funds - June 30, 2023		6,388,695	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458
84											
85	Student Activity Fund Balance - July 1, 2022		364,844								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	770,122								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	719,143								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		50,979								
91	Student Activity Fund Balance - June 30, 2023		415,823								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	12,784,363	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	25,569	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	5,092,763	50,000	0	307,279	0	0	0	0	0
96	FEDERAL SOURCES	4000	670,033	0	0	63,958	0	0	0	0	0
97	Total Direct Receipts/Revenues		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
98	Receipts/Revenues for "On Behalf" Payments ²	3998	3,421,183	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		21,993,911	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	12,200,258				202,101			0	
102	Support Services	2000	4,807,498	1,201,728		1,094,153	251,059	1,599,936		87,919	0
103	Community Services	3000	0	0		0	0				
104	Payments to Other Districts & Governmental Units	4000	387,216	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	1,485,030	0	0			0	0
106	Total Direct Disbursements/Expenditures		17,394,972	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,421,183	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		20,816,155	1,201,728	1,485,030	1,094,153	453,160	1,599,936		87,919	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,177,756	1,271,659	15,146	(35,694)	27,393	(1,596,527)	259,440	(4,936)	33,876
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		0	98,037	0	43,833	0	2,113,000	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	0	2,113,000	0	0
115	Total Other Sources/Uses of Funds		0	98,037	0	43,833	0	2,113,000	(2,113,000)	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		6,804,518	7,885,848	96,026	708,573	186,857	516,514	1,340,537	66,878	250,458

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		9,809,952	2,136,935	1,497,023	679,958	184,589		247,731	82,572	29,176
6	Leasing Purposes Levy ⁸	1130									
7	Special Education Purposes Levy	1140	485,731								
8	FICA/Medicare Only Purposes Levies	1150					242,896				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		10,295,683	2,136,935	1,497,023	679,958	427,485	0	247,731	82,572	29,176
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	307,036	153,518			51,173				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		307,036	153,518	0	0	51,173	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	12,580								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		12,580								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		114,325	132,398	3,153	7,264	1,895	3,409	11,709	411	4,700
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	152,478								
70	Sales to Pupils - Breakfast	1612	5,876								
71	Sales to Pupils - A la Carte	1613	432,798								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,266								
74	Other Food Service (Describe & Itemize)	1690	3,435								
75	Total Food Service		600,853								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	68,883								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	90,257								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	770,122								
83	Total District/School Activity Income (without Student Activity Funds)		159,140	0							
84	Total District/School Activity Income (with Student Activity Funds)		929,262								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	107,642								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890	252								
95	Total Textbook Income		107,894								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940	292,172								
101	Refund of Prior Years' Expenditures	1950	22,603								
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970	17,170								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,056								
109	Other Local Revenues (Describe & Itemize)	1999	12,729	536							
110	Total Other Revenue from Local Sources		416,730	536	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,014,241	2,423,387	1,500,176	687,222	480,553	3,409	259,440	82,983	33,876
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,784,363								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	25,569								
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	25,569	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	4,674,923								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		4,674,923	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	218,838								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	79,095								
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		297,933	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		42,463	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	718								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	75,435								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				16,575					
155	Transportation - Special Education	3510				290,704					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		307,279	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,291	50,000							
171	Total Restricted Grants-In-Aid		417,840	50,000	0	307,279	0	0	0	0	0
172	Total Receipts from State Sources	3000	5,092,763	50,000	0	307,279	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									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
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									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
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									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	207,495								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	25,940								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		233,435				0				
201	TITLE I										
202	Title I - Low Income	4300	90,508								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		90,508	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,968								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,968	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	200,971								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		200,971	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	27,452								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	35,686								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	15,973								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	56,040			63,958					
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		670,033	0	0	63,958	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	670,033	0	0	63,958	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		17,802,606	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		18,572,728	2,473,387	1,500,176	1,058,459	480,553	3,409	259,440	82,983	33,876

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,487,482	1,540,701	100,556	372,316	103,965				7,605,020	7,464,052
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,347,319	425,174	62,905	19,532		375			1,855,305	2,030,422
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	106,946	49,188							156,134	183,576
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400			9,968						9,968	10,000
14	Interscholastic Programs	1500	504,199	53,172	103,089	70,482	43,441	41,524			815,907	865,259
15	Summer School Programs	1600	29,337	4,677							34,014	44,430
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	298,871	81,120	27,097	6,082					413,170	406,688
18	Bilingual Programs	1800			78						78	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						591,519			591,519	530,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						719,143			719,143	800,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	633,418	0	0	11,481,115	11,534,427
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	7,774,154	2,154,032	303,693	468,412	147,406	1,352,561	0	0	12,200,258	12,334,427
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	310,019	114,269	466	1,751		581			427,086	383,739
39	Guidance Services	2120	450,276	110,735		23,684					584,695	599,875
40	Health Services	2130	54,965	12,354	177	2,227					69,723	65,300
41	Psychological Services	2140	63,834	7,958							71,792	85,968
42	Speech Pathology & Audiology Services	2150	162,463	48,571							211,034	221,028
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	1,041,557	293,887	643	27,662	0	581	0	0	1,364,330	1,355,910
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	104,400	57,391	10,122	6,344		405			178,662	194,462
47	Educational Media Services	2220	110,237	26,832	18,558	8,432		477			164,536	174,939
48	Assessment & Testing	2230						67,095			67,095	70,000
49	Total Support Services - Instructional Staff	2200	214,637	84,223	28,680	14,776	0	67,977	0	0	410,293	439,401
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	5,217	8,649	116,886	8,297		16,843			155,892	177,926
52	Executive Administration Services	2320	265,038	69,240	2,647	4,638		2,975			344,538	345,308
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	Total Support Services - General Administration	2300	270,255	77,889	119,533	12,935	0	19,818	0	0	500,430	523,234

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

1	A	B	C	D	E	F	G	H	I	J	K	L
			(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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	254,314	67,771	3,247	4,297	139	2,303			332,071	350,918
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	254,314	67,771	3,247	4,297	139	2,303	0	0	332,071	350,918
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	80,000	22,862	3,071	1,836		3,482			111,251	110,620
62	Fiscal Services	2520	99,189	9,324	495	287		130			109,425	114,320
63	Operation & Maintenance of Plant Services	2540	360,673	111,251	37,057	2,161					511,142	605,670
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	220,615	58,142	6,025	451,462	2,206	752			739,202	778,903
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	760,477	201,579	46,648	455,746	2,206	4,364	0	0	1,471,020	1,609,513
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	245,895	44,590	284,215	46,621	71,422				692,743	953,634
74	Total Support Services - Central	2600	245,895	44,590	284,215	46,621	71,422	0	0	0	692,743	953,634
75	Other Support Services (Describe & Itemize)	2900			11,351	25,260					36,611	50,601
76	Total Support Services	2000	2,787,135	769,939	494,317	587,297	73,767	95,043	0	0	4,807,498	5,283,211
77	COMMUNITY SERVICES (ED)	3000									0	
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			84,050						84,050	84,050
81	Payments for Special Education Programs	4120			20,644			70,864			91,508	111,004
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			104,694			70,864			175,558	195,054
87	Payments for Regular Programs - Tuition	4210						1,353			1,353	2,000
88	Payments for Special Education Programs - Tuition	4220						210,305			210,305	228,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						211,658			211,658	230,000
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									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	
104	Total Payments to Other Govt Units	4000			104,694			282,522			387,216	425,054
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										250,000
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,010,983	0	0	16,675,829	17,492,692
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		10,561,289	2,923,971	902,704	1,055,709	221,173	1,730,126	0	0	17,394,972	18,292,692
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,126,777	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,177,756	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			39,994		153,652				193,646	850,000
128	Operation & Maintenance of Plant Services	2540	23,349		602,408	382,325					1,008,082	1,105,036
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	1,955,036
134	COMMUNITY SERVICES (O&M)	3000									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	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										567,000
155	Total Direct Disbursements/Expenditures		23,349	0	642,402	382,325	153,652	0	0	0	1,201,728	2,522,036
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,271,659	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						502,530			502,530	531,656
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							980,000			980,000	980,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,500			2,500	3,000
176	Total Debt Services	5000			0			1,485,030			1,485,030	1,514,656
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			1,485,030			1,485,030	1,514,656
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										15,146	
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	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	239,408	4,258	691,487	54,984	104,016				1,094,153	2,137,947
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,137,947
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,691
214	Total Disbursements/ Expenditures		239,408	4,258	691,487	54,984	104,016	0	0	0	1,094,153	2,163,638
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(35,694)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		101,022							101,022	
220	Pre-K Programs	1125									0	104,655
221	Special Education Programs (Functions 1200-1220)	1200		66,478							66,478	76,845
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,696							1,696	832
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		28,165							28,165	29,230
228	Summer School Programs	1600		501							501	771
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,239							4,239	4,237
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		202,101							202,101	216,570
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		16,985							16,985	19,130
237	Guidance Services	2120		11,389							11,389	12,033
238	Health Services	2130		8,582							8,582	10,360
239	Psychological Services	2140		926							926	2,642
240	Speech Pathology & Audiology Services	2150		2,262							2,262	1,093
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		40,144							40,144	45,258
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,298							1,298	
245	Educational Media Services	2220		5,586							5,586	5,995
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		6,884							6,884	5,995
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,290							1,290	1,299
250	Executive Administration Services	2320		17,219							17,219	17,685
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		18,509							18,509	18,984
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		8,474							8,474	8,494
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
258	Total Support Services - School Administration	2400		8,474							8,474	8,494
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		1,140							1,140	1,160
261	Fiscal Services	2520		15,650							15,650	16,983
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		58,334							58,334	71,607
264	Pupil Transportation Services	2550		31,622							31,622	36,373
265	Food Services	2560		31,807							31,807	36,956
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		138,553							138,553	163,079
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,495							38,495	42,699
274	Total Support Services - Central	2600		38,495							38,495	42,699
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		251,059							251,059	284,509
277	COMMUNITY SERVICES (MR/SS)	3000									0	
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									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	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000							0		0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			453,160					0		453,160	501,079
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										27,393	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			59,828			1,540,108			1,599,936	2,817,041
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041
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	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000			0				0		0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	59,828	0	0	1,540,108	0	0	1,599,936	2,817,041

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,596,527)	
311												
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									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	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									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	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									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	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365							1,957		1,957	1,957

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
365	Total Support Services - General Administration	2300	0	0	0	0	0	1,957	0	0	1,957	6,957
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490									0	
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	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						70,959			70,959	70,000
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	0	0	0	70,959	0	0	70,959	70,000
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630			2,000			13,003			15,003	13,003
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	2,000	0	0	13,003	0	0	15,003	13,003
386	Other Support Services <i>(Describe & Itemize)</i>	2900									0	
387	Total Support Services	2000	0	0	2,000	0	0	85,919	0	0	87,919	89,960
388	COMMUNITY SERVICES (TF)	3000									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	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390									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	
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	
419	Tax Anticipation Notes	5120									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300									0	
425	(Lease/Purchase Principal Retired) ¹¹										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	2,000	0	0	85,919	0	0	87,919	89,960
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(4,936)	
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	247,315
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	247,315
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	247,315
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300									0	
451	Principal Retired)										0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	247,315
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,876	

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

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

The District's reporting entity includes its 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 the students of the District, including any 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 District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

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. 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 fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

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

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Service Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

2. Fiduciary Funds

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

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust 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. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

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

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

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

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

Proceeds from the sale of bonds, when applicable, 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.

Under the cash basis of accounting, the District does not recognize the inception of leases or subscription-based information technology arrangements in the funds or in the General Long-Term Debt Account Group.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund 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. The original budget was adopted on September 12, 2022 and was not amended.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

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

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed Assets

General fixed assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Significant donated general fixed assets are valued at their estimated fair value on the date donated. Donated fixed assets are not recorded in the fund financial statements on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,687,473 for the year ended June 30, 2023. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2021 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2023 was passed December 13, 2021. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2021	2022
Assessed Valuation	<u>\$ 516,468,075</u>	<u>\$ 538,345,294</u>
Education	1.90311	1.94198
Operations and Maintenance	0.41456	0.42303
Bond and Interest	0.29042	0.29627
Transportation	0.13191	0.13460
Municipal Retirement	0.03581	0.03654
Social Security	0.04712	0.04808
Working Cash	0.04806	0.04904
Tort Immunity	0.01602	0.01635
Fire Prevention and Safety	0.00566	0.00440
Special Education	<u>0.09423</u>	<u>0.09616</u>
	<u>2.98690</u>	<u>3.04645</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2023 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 8,212,395
Investments	8,057,279
Other current assets	1,172,714
Student Activity Fund Cash and Investments	<u>415,823</u>
	<u>\$ 17,858,211</u>

Cash and investments at June 30, 2023, are comprised of the following:

Deposits held at local financial institutions	\$ 14,346,712
Deposits held at financial institutions - Insured Cash Sweep Accounts	1,829,529
The Illinois School District Liquid Asset Fund Plus	<u>1,681,970</u>
	<u>\$ 17,858,211</u>

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District’s investment policy requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2023, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 1,681,970</u>	<u>\$ 1,681,970</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Buildings - permanent	13,971,821	77,270	-	14,049,091
Improvements other than buildings	26,070,395	52,418	-	26,122,813
Capitalized equipment - 10 years	2,650,334	245,138	636,888	2,258,584
Capitalized equipment - 5 years	75,089	104,016	-	179,105
Construction in progress	156,035	1,540,108	-	1,696,143
	<u>43,358,258</u>	<u>2,018,950</u>	<u>636,888</u>	<u>44,740,320</u>
Accumulated depreciation	<u>20,506,038</u>	<u>1,687,473</u>	<u>636,888</u>	<u>21,556,623</u>
Fixed assets (net of accumulated depreciation)	<u>\$ 22,852,220</u>	<u>\$ 331,477</u>	<u>\$ -</u>	<u>\$ 23,183,697</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). A portion of these bonds were defeased with the 2018 and 2022 debt issuance as described below. The remaining bonds are due in annual installments \$90,000 to \$375,000, bear interest at 2.95% to 4.75% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,885,000 as of June 30, 2023.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The bonds are due in annual installments of \$725,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$7,115,000 as of June 30, 2023.

In April 2018, the District issued \$3,500,000 in General Obligation Limited School Bonds and \$305,000 in General Obligation Limited Refunding School Bonds (Working Cash and Refunding Bonds). These 2018 bonds were defeased in their entirety with the 2021 debt issuance as described below. The 2018 refunding bonds were issued to provide resources to purchase U.S. government securities (\$254,308) and pay a portion of the expenses of issuing the bonds (\$50,692). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on \$220,000 of the 2009 general obligation bonds and \$25,000 of the 2013 general obligation bonds (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District's general long-term debt account group. As of June 30, 2023, \$10,000 of the 2013 bonds considered defeased are still outstanding. The escrow account balance is \$10,109 as of June 30, 2023.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$55,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,695,000 as of June 30, 2023. These refunding bonds were issued to provide resources to purchase U.S. government securities (\$4,098,735) and pay certain costs of issuing the bonds (\$81,265). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2018 general obligation working cash and refunding bonds – \$3,805,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$0 of the 2018 bonds considered defeased are still outstanding.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2023. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. government securities (\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2023, \$895,000 of the 2013 and 2021 bonds considered defeased are still outstanding. The escrow account balance is \$885,373 as of June 30, 2023.

A summary of changes in general long-term debt follows:

	Balance July 1, 2022	Issuances	Payments	Balance June 30, 2023
General Obligation Bonds - 2013 Working Cash and Refunding Bonds	\$ 3,125,000	\$ -	\$ 240,000	\$ 2,885,000
2016 Refunding Bonds	7,800,000	-	685,000	7,115,000
2021 Refunding Bonds	3,750,000	-	55,000	3,695,000
2022 Working Cash and Refunding Bonds	3,200,000	-	-	3,200,000
	<u>\$ 17,875,000</u>	<u>\$ -</u>	<u>\$ 980,000</u>	<u>\$ 16,895,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2024	\$ 1,105,000	\$ 474,138	\$ 1,579,138
2025	1,170,000	444,946	1,614,946
2026	1,215,000	417,224	1,632,224
2027	1,285,000	387,592	1,672,592
2028	1,340,000	355,879	1,695,879
2029	1,415,000	322,307	1,737,307
2030	1,470,000	286,980	1,756,980
2031	1,545,000	249,789	1,794,789
2032	495,000	224,083	719,083
2033	505,000	211,500	716,500
2034	520,000	199,302	719,302
2035	530,000	186,807	716,807
2036	545,000	174,014	719,014
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 16,895,000</u>	<u>\$ 4,479,246</u>	<u>\$ 21,374,246</u>

The District generally uses the debt service fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2023, the statutory limit for the District provided a legal debt margin as follows:

2022 assessed valuation	<u>\$ 538,345,294</u>
Legal debt margin (6.9% of assessed valuation)	\$ 37,145,825
Less current outstanding debt	<u>(16,895,000)</u>
Legal debt margin remaining	<u>\$ 20,250,825</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

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

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was not expended prior to June 30, 2023. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$197,397 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,172,714, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$2,002 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

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

The District has committed \$3,043,967 contractually for HVAC projects as of June 30, 2023. Furthermore, by action of the Board of Education, the District has committed an additional \$2,546,159 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2023 amounted to \$905,615. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2023, \$22,744 of this incentive was due to teachers who declared for retirement prior to June 30, 2023. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2023.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds. Unassigned fund balance amounts are shown in the financial statements as unreserved fund balances in the Educational, Operations and Maintenance, Transportation, and Working Cash Funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,785,934	\$ 928,359	\$ 4,090,225	\$ 1,785,934	\$ 5,018,584
Operations and Maintenance	7,885,848	-	-	50,000	7,835,848
Debt Service	96,026	-	-	-	96,026
Transportation	708,573	-	-	-	708,573
Municipal Retirement	186,857	-	-	-	186,857
Capital Projects	516,514	-	-	-	516,514
Working Cash	1,340,537	-	-	-	1,340,537
Tort	66,878	-	-	-	66,878
Fire Prevention and Safety	250,458	-	-	-	250,458
Agency Funds	2,002	-	-	2,002	-
	<u>\$ 12,839,627</u>	<u>\$ 928,359</u>	<u>\$ 4,090,225</u>	<u>\$ 1,837,936</u>	<u>\$ 16,020,275</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2023, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$1,745,442 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2023 and 2022 totaled \$2,225,083 and \$1,321,527, respectively. The unexpended balance of the account, totaling \$1,172,714, is included as part of other current assets in the Educational Fund at June 30, 2023. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2023, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

During the year ended June 30, 2023, the Board of Education of the District approved a \$2,113,000 abatement and transfer from the Working Cash Fund to the Capital Projects Fund. As of June 30, 2023 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2023.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2023 was \$226,123. Each retirement system is discussed below.

Teachers' Retirement System

Plan Description

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

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

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 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 are funded by bonds issued by the state of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$743,763 on behalf of employees during the year ended June 30, 2023.

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 pension expense associated with the District, and the District recognized revenue and expenditures of \$4,645,034 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were \$53,789.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$99,027 were paid from federal and special trust funds that required District contributions of \$10,388.

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 District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

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

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section below. 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.

Benefits Provided

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96.

Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount, or ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (63); inactive plan members entitled to but not yet receiving benefits (40); active plan members (59); total members (162).

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 was 8.89% and for calendar year 2023 it is 7.51%. For the fiscal year ended June 30, 2023, the District contributed \$161,946 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.

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval.

The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the State to contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2023 and for the District to contribute an amount equal to .67 percent of salary of each active participant. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

On behalf contributions to the THIS Fund. The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2023, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,223,851) as on behalf OPEB contributions from the State of Illinois.

Employer contributions to the THIS Fund. As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2023, the District paid \$63,136, on the cash basis, to the THIS Fund related to this contribution requirement.

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

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participate and receive benefits under this plan. 121 active employees participate in the District's health plan with 27 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2023 the premiums ranged from \$850 per month for individual coverage to \$1,875 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS
 JUNE 30, 2023

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 2,002</u>	<u>\$ 2,002</u>
Total assets	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>2,002</u>	<u>2,002</u>
Total liabilities and fund balances	<u><u>\$ 2,002</u></u>	<u><u>\$ 2,002</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Advocate for Awareness	\$ 404	\$ 419	\$ 441	\$ 382
After Prom	5,985	-	-	5,985
Art Club	2,491	3,960	4,025	2,426
Athletics General	7,777	79,524	69,924	17,377
Auto	242	-	-	242
Baseball Fund	8,586	16,843	8,637	16,792
Basketball - Boys	9,851	5,370	11,117	4,104
Bass Fishing	2,702	500	-	3,202
Bloom	3,483	2,221	1,293	4,411
Book Club	3,329	3,849	4,432	2,746
Boys BKB Tournament	(130)	130	-	-
Boys Track	5,134	1,730	2,170	4,694
Broadway Musical	(75)	17,118	9,664	7,379
Cheerleaders	5,387	18,050	20,437	3,000
Chess	833	701	746	788
Chorus	4,972	9,320	7,359	6,933
Counseling	1,649	-	182	1,467
CPR Health Fund	1,677	875	870	1,682
Cross Country	1,211	4,236	2,323	3,124
Drama	6,101	10,848	8,859	8,090
Driving Skills for Life	1,635	446	-	2,081
Engineering Technology	130	18	-	148
Fellowship of Christian Athletes	61	874	840	95
Fitness Club	7,186	2,004	832	8,358
Former Class Funds	7,165	2,861	3,361	6,665
French Club	1,692	-	-	1,692
Freshmen Class	998	3,080	2,098	1,980
Game Club	1,088	2,020	973	2,135
Gay Straight Alliance	196	250	325	121
General Account	356	53,837	53,933	260
Girl's Basketball	2,451	11,180	8,924	4,707
Girls Track	(58)	58	-	-
Global Affairs	267	-	-	267
Golf	9,595	9,852	7,140	12,307
Impact	5,180	-	-	5,180
Inter Rel Coop	5,513	-	1,510	4,003
Interest - ISDLAF	23,536	1,787	-	25,323
Interest - NOW Account	16,323	348	-	16,671
International Club	1,197	-	367	830

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Intramural Account	\$ 971	\$ 2,608	\$ 1,886	\$ 1,693
JFL Football	3,783	1,000	-	4,783
Journalism	69	169	-	238
Junior Class	5,570	54,056	47,986	11,640
Lacrosse-Boys	9,223	23,468	23,561	9,130
Lacrosse-Girls	6,455	10,640	5,531	11,564
Leadership and Community	1,861	2,138	1,832	2,167
Leadership Challenge	218	-	-	218
Life Skills Class	94	-	-	94
Lift A Thon	4,109	-	4,109	-
Mathletes	313	189	242	260
Mini Bakery	235	-	-	235
National Honor Society	7,771	3,050	2,830	7,991
Operation Snowball	2,887	2,716	3,069	2,534
Panther Embroidery Shop	177	21	-	198
Panther Perk	2,056	2,308	2,310	2,054
Pantherettes	4,605	40,014	37,097	7,522
Pep Club	1,155	1,303	928	1,530
Pepsi & 7Up Marketing	5,864	77,668	77,425	6,107
PNC Bank Grant-Science	1,000	-	-	1,000
Powder Puff	-	1,617	1,617	-
Preschool (FCS)	423	7,143	4,846	2,720
Readapalooza	440	35	327	148
Renaissance Fair	217	1,165	838	544
Robotics	11,106	27,763	27,416	11,453
Rotary Club Relief	829	-	-	829
Scholastic Bowl	730	-	-	730
Science Club	827	3,806	3,843	790
Senior Class	2,861	5,870	8,127	604
Soccer Boys	6,024	68,614	56,074	18,564
Soccer Girls	1,431	10,802	4,570	7,663
Softball Fund	10,352	13,208	16,657	6,903
Sophomores	709	2,185	1,027	1,867
Spanish Club	1,396	199	-	1,595
Special Ed Co-op	12,558	520	1,415	11,663
Special Events - Athletics	9,753	14,273	20,469	3,557
Speech	556	3,207	3,298	465
State Football playoff	4,429	6,347	7,941	2,835
Student Council	8,291	8,334	5,930	10,695

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

(Continued)

	Balance at July 1, 2022	Receipts	Disbursements	Balance at June 30, 2023
Swim Team	\$ 724	\$ 1,429	\$ 2,047	\$ 106
Tennis - Boys	6,822	5,293	4,038	8,077
Tennis - Girls	9,311	7,010	3,543	12,778
Trap Shooting Club	2,039	146	2,185	-
Volleyball	6,300	19,766	26,398	(332)
Washington Twp Special Ed	55	-	-	55
WCHS Ag Club	509	-	161	348
WCHS Hardship	11,653	3,171	4,709	10,115
Welding Club	3,504	4,017	2,795	4,726
Wrestling	7,942	12,169	16,900	3,211
Yearbook	7,155	34,440	21,234	20,361
Scholarships				
General	1,549	-	-	1,549
Cody Carlin Memorial	5,000	5,000	5,000	5,000
Dalfonso Family Scholarship	750	1,750	2,500	-
Erick Norlin Fund	4,000	4,000	4,000	4,000
Floyd O'Reed Memorial	2,000	2,000	2,000	2,000
Hunkler Stagen Scholarship	-	3,000	6,000	(3,000)
Impact Scholarship	1,000	-	-	1,000
James Ashbrook Memorial	2,000	-	2,000	-
Key Club Fund	220	2,186	2,300	106
Marilyn Drake Scholarship	750	-	750	-
Mike Sluder Fund	143	-	-	143
Orange and Black	250	-	250	-
Senior Class Scholarship	-	500	500	-
Stephen F Mason Fund	700	-	350	350
The Central Trojan Leadership	-	500	500	-
Washington Twp United Fund	3,000	3,000	3,000	3,000
	<u>\$ 364,844</u>	<u>\$ 770,122</u>	<u>\$ 719,143</u>	<u>\$ 415,823</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR-END FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023

CSFA Number	Program Name	State	Federal	Other	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 38,014	\$ -	\$ 38,014
586-18-0406	School Breakfast Program	-	25,940	-	25,940
586-18-0407	National School Lunch Program	-	207,495	-	207,495
586-18-0517	Career and Technical Ed Improvement	42,463	-	-	42,463
586-18-2330	Non-Cash Commodity Value	-	48,068	-	48,068
586-43-2483	Federal Programs: Digital Equity Formula	-	230,389	-	230,389
586-53-2590	Federal Programs: ARP - IDEA Consolidated	-	63,958	-	63,958
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	68,266	-	68,266
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	22,261	-	22,261
586-62-1588	Title IVA Student Support and Academic Enrichment	-	9,968	-	9,968
586-62-2578	Federal Programs: ARP - LEA American Rescue Plan	-	68,524	-	68,524
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	202,206	-	202,206
	Other grant programs and activities	-	-	25,569	25,569
	All other costs not allocated	-	-	25,684,960	25,684,960
	Totals	<u>\$ 42,463</u>	<u>\$ 985,089</u>	<u>\$ 25,710,529</u>	<u>\$ 26,738,081</u>



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To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

We have audited the financial statements of Washington Community High School District No. 308 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 5, 2023 and our revised letter to you dated August 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington Community High School District No. 308 are described in Note 1 to the financial statements. During the year ended June 30, 2023, no new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington Community High School District No. 308 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. One material adjustment was required as a result of our audit procedures and was corrected by management. The adjustment is summarized as follows:

\$256,174	to reclassify items included in capital outlay that were below the established capitalization threshold
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Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 18, 2023.

Management Consultations with Other Independent 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 Washington Community High School District No. 308'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. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington Community High School District No. 308's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Included with the regulatory financial statements audited by us is various supplemental and other information some of which is required to be included and some of which was provided for informational purposes only. As described further in our opinion to the financial statements – with the exception of the average daily attendance figure included in the computation of operating expense per pupil, the per capita tuition charges per pupil, information that is propagated by calculations in the prescribed form, current year payment on contracts for indirect cost rate computation, estimated indirect cost rate date, report on shared services or outsourcing, current year budget information in the administrative cost worksheet, and the deficit reduction calculation – we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, 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 supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please see our audit opinion for additional information.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Washington Community High School District No. 308 and is not intended to be, and should not be, used by anyone other than these specified parties.

Koch Consultants, Ltd.

October 18, 2023

**WASHINGTON COMMUNITY HIGH
SCHOOL DISTRICT NO. 308
WASHINGTON, ILLINOIS**

**SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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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
Washington Community High School District No. 308
Washington, 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 Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated October 18, 2023. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Washington Community High School District No. 308's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2023-001).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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*.

Washington Community High School District No. 308's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Washington Community High School District No. 308's responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs and corrective action plan. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



October 18, 2023



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
Washington Community High School District No. 308
Washington, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Washington Community High School District No. 308’s (the District) 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 the District’s major federal program for the year ended June 30, 2023. The District’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 generally accepted auditing standards, *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 generally accepted auditing standards, *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 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 a 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 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the basic financial statements of the District, as of and for the year ended June 30, 2023, and the related notes to the financial statements. The basic financial statements referenced above were prepared on a regulatory basis of accounting as prescribed by the Illinois State Board of Education; therefore, they were not presented in accordance with accounting principles generally accepted in the United States of America. We issued our report thereon dated October 18, 2023, which contained an unmodified opinion on the regulatory basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section (as identified in the table of contents) 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 the items in that section.

Koch Consultants, Ltd.

October 18, 2023

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023**

DISTRICT/JOINT AGREEMENT NAME Washington CHSD 308	RCDT NUMBER 53-090-3080-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 65.027018	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Koch Consultants, Ltd. PO Box 1400 Tremont, IL 61568	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 115 Bondurant St Washington, IL 61571		E-MAIL ADDRESS: nate@kochconsultants.com	
		NAME OF AUDIT SUPERVISOR Nathan D. Koch	
		CPA FIRM TELEPHONE NUMBER (309) 267-3796	FAX NUMBER (309) 216-3796

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR) This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews

GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding,
- discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line:**
 - * **Non-Cash Commodities:** Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
[Verify Non-Cash Commodities amount on ISBE web site: https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx](https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx)
 - * **Non-Cash Commodities:** Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
 - 24. Basis of Accounting
 - 25. Name of Entity
 - 26. Type of Financial Statements
 - 27. Subrecipient information (**Mark "N/A" if not applicable**)

SINGLE AUDIT INFORMATION CHECKLIST

* ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

Washington CHSD 308
53-090-3080-16

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2023

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 733,991
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	-
Value of Commodities		
ICR Computation 37, Line 11		48,068
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(15,973)
AFR TOTAL FEDERAL REVENUES:		\$ 766,086

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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ADJUSTED AFR FEDERAL REVENUES \$ 766,086

Total Current Year Federal Revenues Reported on SEFA:
Federal Revenues Column D \$ 766,086

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 766,086

DIFFERENCE: \$ -

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
US DEPARTMENT OF AGRICULTURE											
PASSED THROUGH IL STATE BOARD OF EDUCATION											
COVID - 19 - Child Nutrition Cluster - School Breakfast Program	10.553	2021-4220	\$5,932	\$0	\$5,932	\$0	\$0	\$0	\$0	\$5,932	N/A
COVID - 19 - Child Nutrition Cluster - School Breakfast Program	10.553	2022-4220	58,368	3,772	58,368	0	3,772	0	0	62,140	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2023-4220	0	22,168	0	0	22,168	0	0	22,168	N/A
Total Child Nutrition Cluster - School Breakfast Program			64,300	25,940	64,300	0	25,940	0	0		
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2021-4210	110,614	0	110,614	0	0	0	0	110,614	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2021-4210-SN	677	0	677	0	0	0	0	677	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2022-4210	519,918	39,843	519,918	0	39,843	0	0	559,761	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210	0	141,270	0	0	141,270	0	0	141,270	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2022	22,459	0	22,459	0	0	0	0	22,459	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2023	0	21,105	0	0	21,105	0	0	21,105	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2022	27,828	0	27,828	0	0	0	0	27,828	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2023	0	26,963	0	0	26,963	0	0	26,963	N/A
COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition	10.555	2022-4210-SC	29,853	0	29,853	0	0	0	0	29,853	N/A
COVID - 19 - Child Nutrition Cluster - State Administrative Expenses for Child Nutrition	10.555	2023-4210-SC	0	25,754	0	0	25,754	0	0	25,754	N/A
Total Child Nutrition Cluster - National School Lunch Program			711,349	254,935	711,349	0	254,935	0	0		

• (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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
COVID - 19 - Child Nutrition Cluster - Summer Food Service Program for Children	10.559	2021-4225	23,174	0	4,285	0	0	0	4,285	N/A	
Total Child Nutrition Cluster			798,823	280,875	779,934	0	280,875	0	0		
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2021-4210-BT	614	0	614	0	0	0	614	N/A	
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2022-4210-BT	0	628	0	0	628	0	628	N/A	
Total Pandemic EBT Administrative Costs			614	628	614	0	628	0	0		
TOTAL US DEPARTMENT OF AGRICULTURE			799,437	281,503	780,548	0	281,503	0	0		
US DEPARTMENT OF JUSTICE											
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG03782-SSIX	95,425	0	95,425	0	0	0	95,425	95,425	
FEDERAL COMMUNICATIONS COMMISSION											
COVID 19 - Emergency Connectivity Fund Program	32.009	BEAR202102087	44,197	0	44,197	0	0	0	44,197	52,423	
US DEPARTMENT OF EDUCATION											
PASSED THROUGH IL STATE BOARD OF EDUCATION											
Title I Grants to Local Educational Agencies	84.010A	2021-4300	43,015	0	0	0	0	0	0	123,261	
Title I Grants to Local Educational Agencies	84.010A	2022-4300	29,354	42,623	71,977	0	0	0	71,977	75,638	
Title I Grants to Local Educational Agencies	84.010A	2023-4300	0	47,885	0	0	68,266	0	68,266	68,487	
Total Title I Grants to Local Educational Agencies			72,369	90,508	71,977	0	68,266	0	0		
									0		

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

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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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
Special Education Cluster - Special Education Grants to States	84.027A	2021-4620	81,137	0	0	0	0	0	0	227,856	
Special Education Cluster - Special Education Grants to States	84.027A	2022-4620	150,448	59,438	209,886	0	0	0	209,886	229,758	
Special Education Cluster - Special Education Grants to States	84.027A	2023-4620	0	141,533	0	0	202,206	0	202,206	381,218	
COVID - 19 - Special Education Cluster - Special Education Grants to States	84.027X	2022-4998-ID	0	63,958	0	0	63,958	0	63,958	65,993	
Total Special Education Cluster - Special Education Grants to States			231,585	264,929	209,886	0	266,164	0	0		
Supporting Effective Instruction State Grants	84.367A	2021-4932	12,258	0	0	0	0	0	0	25,905	
Supporting Effective Instruction State Grants	84.367A	2022-4932	11,266	15,561	26,827	0	0	0	26,827	30,539	
Supporting Effective Instruction State Grants	84.367A	2023-4932	0	11,891	0	0	22,261	0	22,261	27,551	
Total Supporting Effective Instruction State Grants			23,524	27,452	26,827	0	22,261	0	0		
Student Support and Academic Enrichment Program	84.424A	2022-4400	10,000	0	10,000	0	0	0	10,000	10,564	
Student Support and Academic Enrichment Program	84.424A	2023-4400	0	9,968	0	0	9,968	0	9,968	13,019	
Total Student Support and Academic Enrichment Program			10,000	9,968	10,000	0	9,968	0	0		

- (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.

WASHINGTON CHSD 308
53-090-3080-16
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			Expenditure/Disbursements ⁴			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 (E)	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			
COVID-19 - Education Stabilization Fund (M)	84.425D	2021-4998-E2	293,367	0	204,906	0	0	0	0	204,906	293,367
COVID-19 - Education Stabilization Fund (M)	84.425D	2022-4998-D2	89,373		89,373	0	0	0	0	89,373	89,373
COVID-19 - Education Stabilization Fund (M)	84.425D	2023-4998-D4	0	0	0	0	230,389	0	0	230,389	362,674
COVID-19 - Education Stabilization Fund (M)	84.425U	2022-4998-E3	866,337	56,040	874,339	0	68,524	0	0	942,863	942,863
TOTAL COVID-19 - Education Stabilization Fund (M)			1,249,077	56,040	1,168,618	0	298,913	0	0		
TOTAL US DEPARTMENT OF EDUCATION			1,586,555	448,897	1,487,308	0	665,572	0	0		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES											
PASSED THROUGH IL DEPT OF HEALTHCARE AND FAMILY SERVICES											
Medicaid Cluster - Medicaid Assistance Program	93.778	2021	8,935	0	0	0	0	0	0	0	N/A
Medicaid Cluster - Medicaid Assistance Program	93.778	2022	7,986	6,863	15,468	0	0	0	0	15,468	N/A
Medicaid Cluster - Medicaid Assistance Program	93.778	2023	0	28,823	0	0	38,014	0	0	38,014	N/A
TOTAL US DEPARTMENT OF HEALTH AND HUMAN SERVICES - Medicaid Cluster - Medical Assistance Program			16,921	35,686	15,468	0	38,014	0	0		
TOTAL FEDERAL AID			2,542,535	766,086	2,422,946	0	985,089	0	0		

• (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.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: GAAP - Adverse, Regulatory Basis - Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D, 84.425U	COVID-19 - Education Stabilization Fund	298,913
	Total Amount Tested as Major	\$298,913

Total Federal Expenditures for 7/1/2022 - 6/30/2023 \$985,089

% tested as Major 30.34%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program.
 Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the AL number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2023 - 001 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? 2016

3. Criteria or specific requirement

Segregation of accounting duties is key to internal controls and is considered an ideal business practice.

4. Condition

In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.

5. Context¹²

This situation was noted while obtaining an understanding of the District's internal control.

6. Effect

This condition increases the possibility that errors or irregularities may occur and not be detected on a timely basis.

7. Cause

Limited resources of the District do not provide for enough accounting employees to ideally segregate all accounting duties particularly when one or more employees are out of the office.

8. Recommendation

We recognize that given the District's size and number of people involved that it may not be possible to achieve an ideal segregation of duties in all situations. We recommend that the District continue to review areas where duties are not ideally segregated and determine if duties can be better segregated or if additional reviews can be added or existing reviews can be strengthened to mitigate the risks posed by the lack of ideal segregation of duties. When additional reviews are added or existing reviews are modified, if possible, the individual performing the review should have familiarity and understanding of the items being reviewed. In addition, Administration and the Board's close oversight and review of accounting information is an important means of preventing and detecting errors and irregularities when this condition is present.

9. Management's response¹³

The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

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.

WASHINGTON CHSD 308
53-090-3080-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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

3. Federal Program Name and Year: _____ **NO FINDINGS**

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

WASHINGTON CHSD 308
53-090-3080-16
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
2022-001	In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.	Repeated as finding 2023-001

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.



WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Lack of Ideal Segregation of Duties (Finding No. 2023-001)

Plan – The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

Anticipated Date of Completion for Corrective Action Plan – Ongoing

Contact Person Responsible for Corrective Actions – Karen Beverlin, Assistant Superintendent



**Washington Community High School
2023 Tax levy - Proposed
November 13, 2023**

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Definitions



- Tax Levy
 - A request for dollars by a taxing body for tax revenue.
- Tax Levy Extension
 - The total dollars due to the district as calculated by the county clerk and billed to property tax payers.
- EAV
 - Equalized Assessed Valuation (EAV) is the basis for property tax values and is one-third of the Fair Market Value (FMV) established by the county assessor.
 - Ex: \$300,000 FMV = \$100,000 EAV

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Definitions



- **Tax Rate**
 - The percentage per \$100 of EAV that yields the taxes.
- **Truth in Taxation**
 - Legislation approved and effective July 1981 provides procedures for Public Notice and Public Hearings on Levy Requests that exceed the previous year's extension by more than 5%.
- **PTELL or "Tax Cap"**
 - Law limiting the extension taxing bodies can receive to 5% or the CPI, whichever is less. PTELL does not cap individual tax bills, but limits the aggregate amount a taxing body can receive.
- **CPI**
 - Consumer Price Index. The measure of inflation set by the US Bureau of Labor Statistics.

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PTELL or “Tax Cap”



- PTELL or “Tax Cap”
 - Law limiting the extension taxing bodies can receive to 5% or the CPI, whichever is less. PTELL does not cap individual tax bills, but limits the aggregate amount a taxing body can receive.
 - Tazewell County became PTELL in 1998
- CPI
 - Consumer Price Index. The measure of inflation set by the US Bureau of Labor Statistics.

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Impact of PTELL

- Revenue received through the 2021 extension sets the basis of the Tax Cap calculation for the 2022 levy. If the district lowers its 2022 levy, the district would lose the amount, compounded by the CPI index, annually. The district is penalized under the Tax Cap for future years as each year is limited by the prior year extension amount.

Ex: A \$200,000 reduction in the 2022 extension

- Reduces the 2022 levy by \$200,000 plus the CPI.
- More than \$400,000 of revenue in 2-years and compounded annually by the CPI.

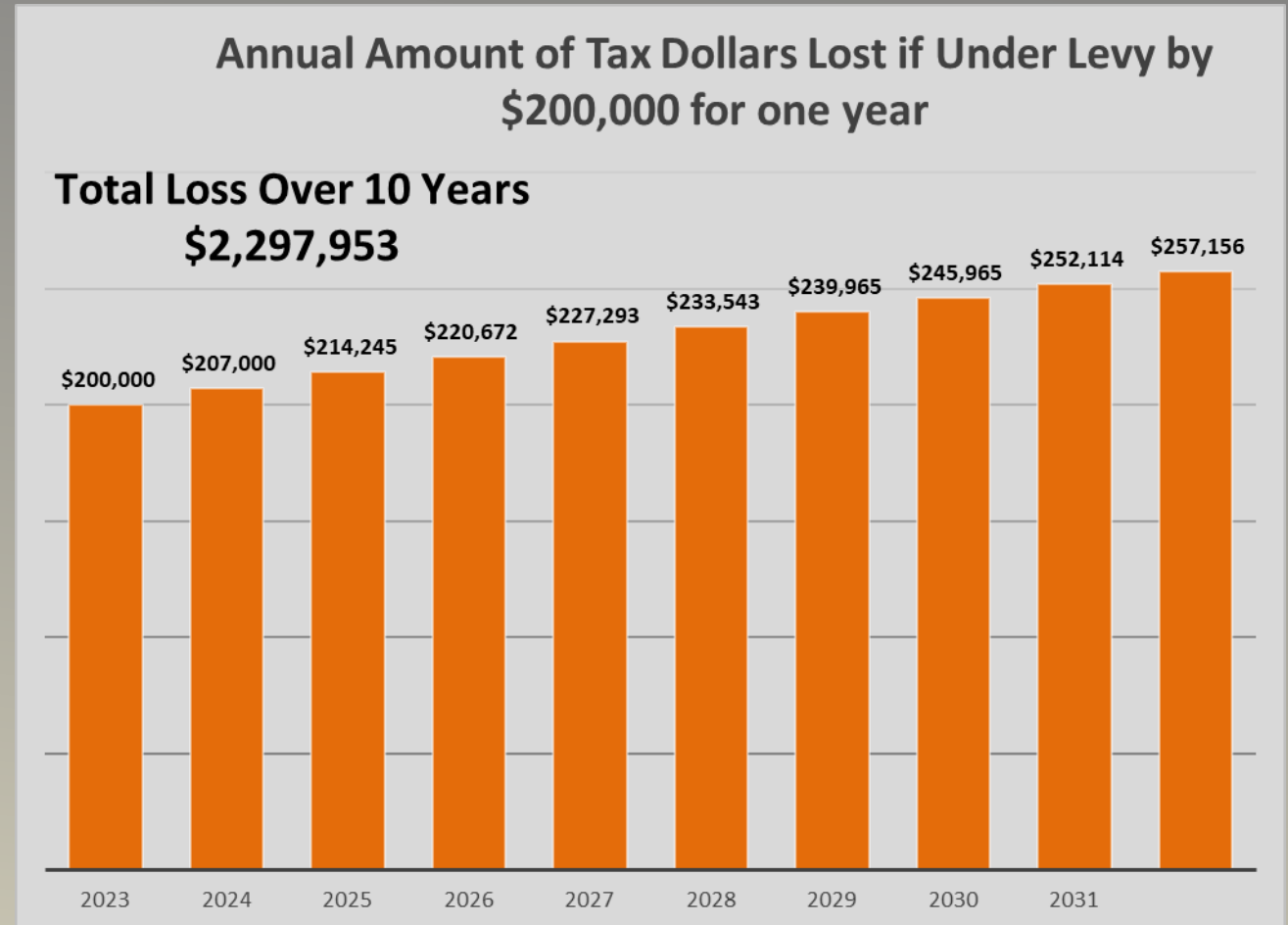
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PTELL or “Tax Cap” Calculator

Levy	CPI	Full Levy	\$ on the Table \$200,000.00	Amount Lost
2023	5.00%	\$ 10,000,000	\$ 9,800,000	\$ 200,000
2024	3.50%	\$ 10,350,000	\$ 10,143,000	\$ 207,000
2025	3.50%	\$ 10,712,250	\$ 10,498,005	\$ 214,245
2026	3.00%	\$ 11,033,618	\$ 10,812,945	\$ 220,672
2027	3.00%	\$ 11,364,626	\$ 11,137,334	\$ 227,293
2028	2.75%	\$ 11,677,153	\$ 11,443,610	\$ 233,543
2029	2.75%	\$ 11,998,275	\$ 11,758,309	\$ 239,965
2030	2.50%	\$ 12,298,232	\$ 12,052,267	\$ 245,965
2031	2.50%	\$ 12,605,688	\$ 12,353,574	\$ 252,114
2031	2.00%	\$ 12,857,801	\$ 12,600,645	\$ 257,156
Total		\$ 114,897,643	\$ 112,599,690	\$2,297,953
\$2,297,9523				
10-Year Financial Effect				



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Levy Timeline (September)



- September 1 Notice: The Tazewell County Supervisor of Assessments sends out a “current” estimate of EAV for our taxing district
- Final 2022 EAV for taxable extension
- 2023 New Construction
- 2023 +/- Assessor Changes
- Updated Farmland Values for 2023
- Equalization Factors
- ****Subject to changes made by the Board of Review****

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Levy Timeline (November)



- Levy Presented to the Board
 - Illinois law requires that at least 20 days prior to the adoption of its aggregate levy the local Board of Education shall estimate the dollar amount of the budget requirements and aggregate levy for the year.
- Adopt Resolution of Budget Estimates (Revenues and Expenditures for 2024-25) and Aggregate Levy.
- Set Truth in Taxation Hearing if Tax levy exceeds 5% of prior year levy.

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Levy Timeline (December)



- December
 - Truth in Taxation Hearing
 - Held immediately before the board meeting
 - Required for any levy request greater than 5% of the prior year's extension,
 - Board of Education approves the levy at the December meeting
 - Levy must be delivered to the County no later than the last Tuesday in December – no exceptions!

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Levy Timeline (March – September)



- March - District receives the Tax Computation Report for verification from the County Clerk's Office
- May - District receives the final Tax Computation Report and CPI from the County Clerk's Office
- June/September - Receive disbursement of Real Estate Taxes

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PTELL IMPACT FOR WCHS



- PTELL limits the extension the amount the district can extend on existing property at CPI or 5% whichever is less.
 - As of October CPI is 6.5%, so our maximum extension increase on existing property is 5%.
- The costs for operating the school is exceeding the 5% we are able to request which means that even with requesting the maximum allowed our revenues are not keeping up with rising costs.

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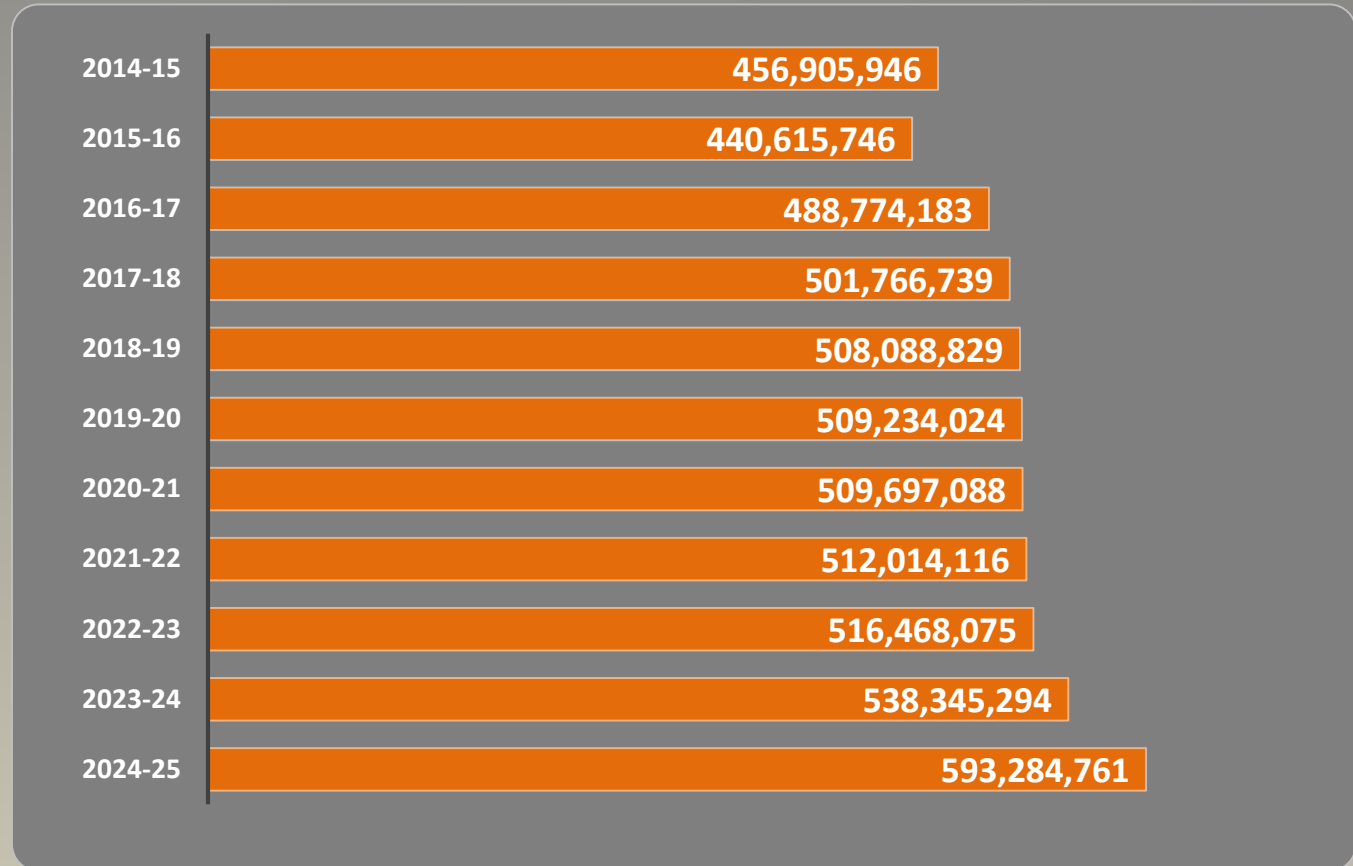
Year-Over-Year Equalized Assessed Value % Increases



2023 Levy

EAV Increase = 9.05%

Rate Setting EAV	\$581,284,761
New Construction	+ \$ 12,000,000
TIF Recovery	+ <u> 0</u>
Total EAV	\$593,284,761



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Washington Comm. High School District No. 308

Recommended Levy for 2023



	2022 EAV	2023 Expected EAV	2023 Levy Request EAV
Estimated Existing EAV		\$ 581,284,761	\$ 581,284,761.00
Estimated New Growth		\$ 5,798,190	\$ 12,000,000.00
Estimated Total EAV	\$ 538,345,294	\$ 587,082,951	\$ 593,284,761
CPI Incease on Existing Property	5.00%		

	<u>2023 Tentative Tax levy</u>						
	<u>2022 Certified Tax Rate</u>	<u>2022 Extension</u>	<u>Statutory Max rate per \$100</u>	<u>Max allowed per Statutory rate</u>	<u>PTELL Max (Estimated EAV)</u>	<u>(assumes add'l 6 mil new EAV)</u>	<u>Tax Rate Needed to Extend</u>
Educational	1.94198	\$ 10,454,558	As Needed		\$ 11,111,783	\$ 11,194,713	1.8868
Operations and Maintenance	0.42303	\$ 2,277,362	0.5500	\$ 3,228,956	\$ 2,415,083	\$ 2,498,012	0.4210
Transportation	0.13460	\$ 724,613	As Needed		\$ 772,216	\$ 772,216	0.1302
Municipal Retirement	0.03654	\$ 196,711	As Needed		\$ 206,547	\$ 206,547	0.0348
Tort Immunity	0.01635	\$ 88,019	As Needed		\$ 94,328	\$ 94,328	0.0159
Fire Prevention & Safety	0.00440	\$ 23,687	0.1000	\$ 587,083	\$ 120	\$ 120	0.0000
Special Education	0.09616	\$ 517,673	0.4000	\$ 2,348,332	\$ 548,978	\$ 548,979	0.0925
Social Security/ Medicare	0.04809	\$ 258,836	As Needed		\$ 271,778	\$ 271,778	0.0458
Leasing Levy	-	\$ -	0.0500	\$ 587,083	\$ -	\$ -	0.0000
Working Cash	<u>0.04904</u>	<u>\$ 264,005</u>	0.0500	\$ 293,541	<u>\$ 279,970</u>	<u>\$ 279,970</u>	<u>0.0472</u>
Aggregate Levy	2.75019	\$ 14,805,465			\$ 15,700,803	\$ 15,866,663	2.6743 Capped Tax Rate
Bond & Interest -	<u>0.29627</u>	<u>\$ 1,594,956</u>	As Needed		<u>\$ 1,614,946</u>	<u>\$ 1,614,946</u>	<u>0.2722</u> Bond Tax Rate
Total Levy	<u>3.04646</u>	<u>\$ 16,400,420</u>			<u>\$ 17,315,749</u>	<u>\$ 17,481,609</u>	<u>\$ 2.9465</u> Total Tax Rate

Capped Levy % Increase 6.05% 7.17%

Total Levy % Increase 5.580% 6.590%



Estimated New Revenue

Total Levy Increase 6.05% - 7.17%

Fund	Expected Levy Revenue	Ballooned Levy Revenue 12 Mil New Property	New Expected Revenue	New Ballooned Levy Revenue
Education (10)	\$11,111,782.00	\$11,194,713.00	\$657,224.06	\$740,155.06
Building (O&M) (20)	\$2,415,082.00	\$2,498,012.00	\$137,719.90	\$220,649.90
Bond & Interest (30)	\$1,614,945.50	\$1,614,945.50	\$19,989.90	\$19,989.90
Transportation (40)	\$772,216.00	\$772,216.00	\$47,603.23	\$47,603.23
IMRF/FICA (50)	\$206,547.00	\$206,547.00	\$9,835.63	\$9,835.63
Social Security (50)	\$271,778.00	\$271,778.00	\$12,941.58	\$12,941.58
Working Cash (70)	\$279,970.00	\$279,970.00	\$15,965.47	\$15,965.47
Tort Immunity (80)	\$94,328.00	\$94,328.00	\$6,308.54	\$6,308.54
Health Life Safety (90)	\$120.00	\$120.00	(\$23,567.19)	(\$23,567.19)
Special Education (10)	\$548,978.00	\$548,979.00	\$31,305.17	\$31,306.17
Total	\$17,315,746.50	\$17,481,608.50	\$915,326.29	\$1,081,188.29
Tax Rate	2.9494	2.9465	2.9494	2.9465

2023 Levy Request



CPI = 6.5%

Max Increase on Existing Property = 5%

September 1 EAV Estimates

Rate Setting EAV	\$581,284,761
New Construction	+ \$ 12,000,000
TIF Recovery	+ <u>0</u>
Total EAV	\$593,284,761

2022 Tax Rate	2023 Tax Rate
3.0465	2.9465

Fund	Estimated Tax Extension	Estimated Tax Rate
Operating Extension	\$15,866,663	2.6743
Bond & Interest Extension	\$1,614,946	.2722
Total Extension	\$17,481,609	2.9465

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Projected Fund Balances



	Education Fund (10)	O&M Fund (20)	Bonds and Interest Fund (30)	Transportation Fund (40)	IMRF/SS Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)	Health Life Safety Fund (90)
FY 25 Beginning Fund Balance	5,414,646	5,827,705	96,026	687,257	242,675	-	1,616,142	66,878	1
Revenues	19,850,814	3,099,668	1,644,936	1,404,471	559,662	-	291,918	94,637	-
Expenses	19,448,090	2,889,499	1,646,644	1,336,213	497,891	-	-	88,635	-
FY 25 Ending Fund Balance	5,817,370	6,037,873	94,318	755,515	304,445	-	1,908,060	72,880	1

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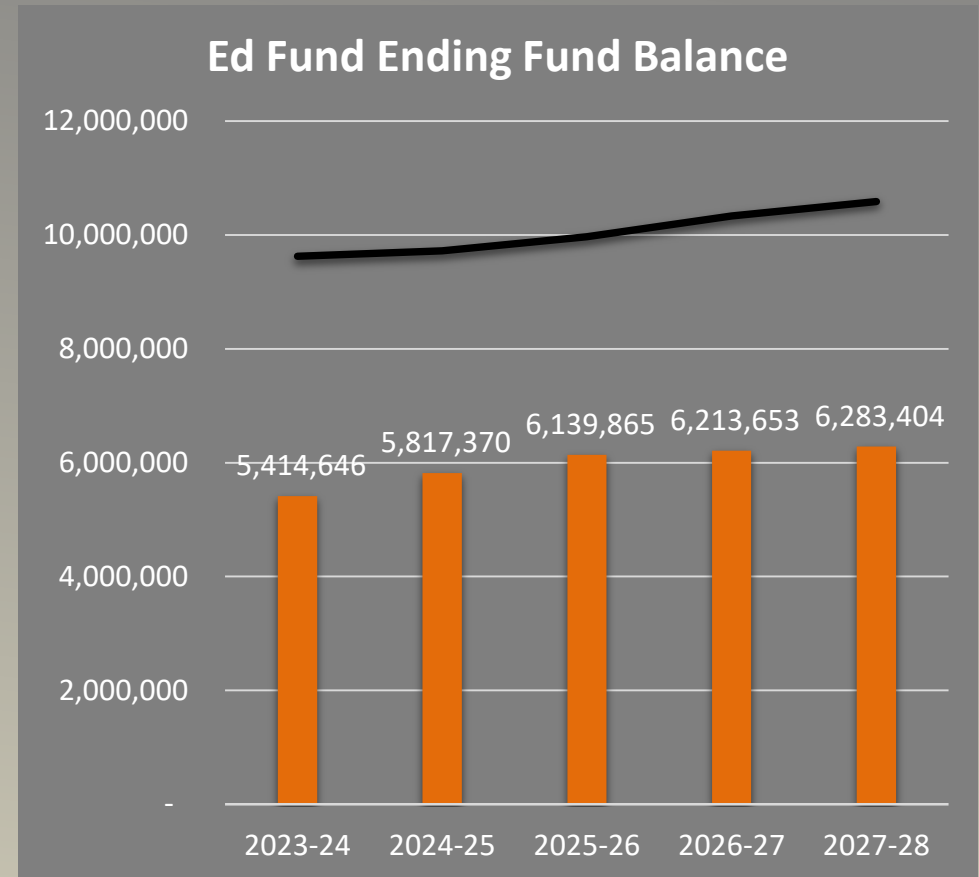
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Education Fund



- Funds instructional and administrative functions of the District.
- The black trend line in the chart illustrates the state's recommended 6-month reserve for our financial profile Score.

Fund 10	2023-24	2024-25	2025-26
Beginning Fund Balance	5,215,981	5,414,646	5,817,370
Revenue	19,456,555	19,850,814	20,260,032
Expenditure	19,257,889	19,448,090	19,937,538
Ending Fund Balance	5,414,646	5,817,370	6,139,865



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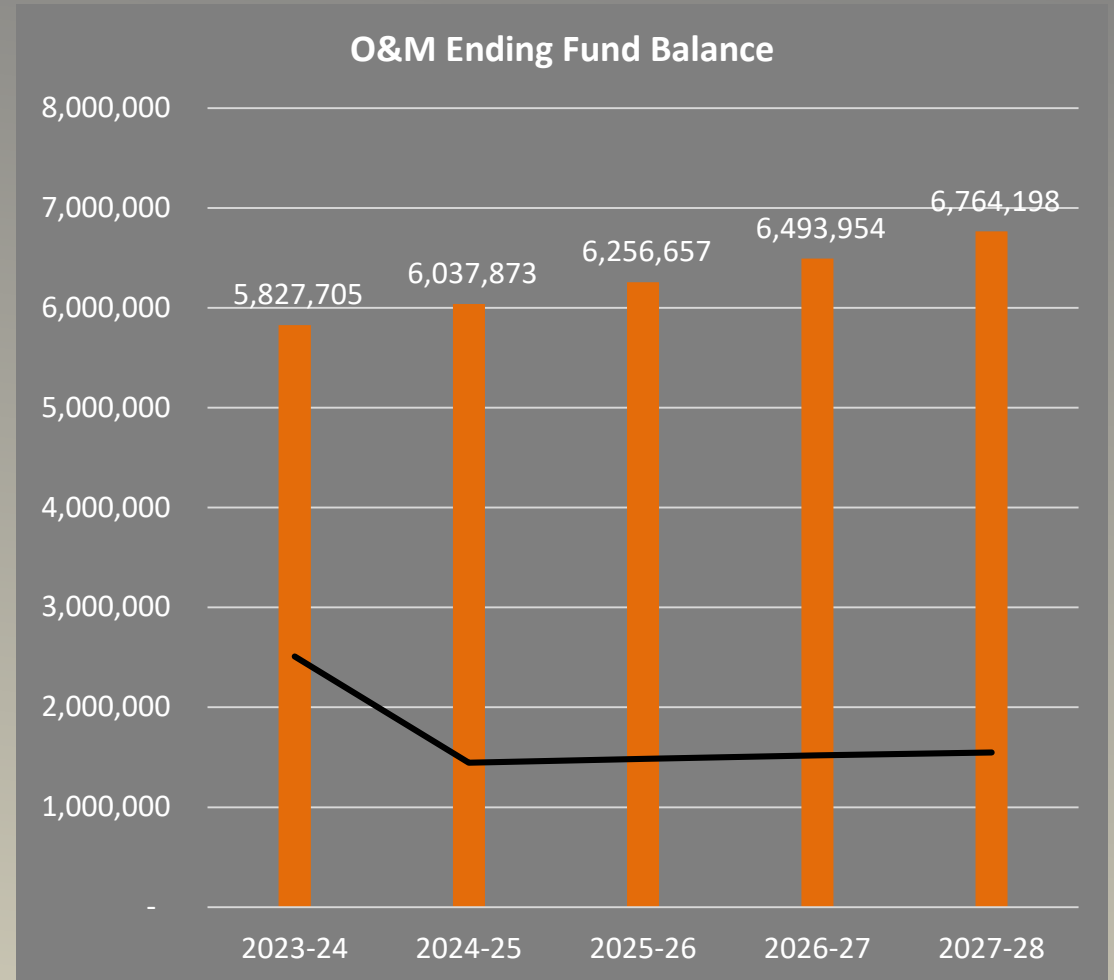
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Operations and Maintenance Fund



- Funds cleaning and maintenance of the District’s facilities.
- Maintains set aside for designated funds.
- The black trend line in the chart illustrates the state’s recommended 6-month reserve for our financial profile Score.

Fund 20	2023-24	2024-25	2025-26
Beginning Fund Balance	7,885,848	5,827,705	6,037,873
Revenue	2,958,572	3,099,668	3,185,355
Expenditure	5,016,716	2,889,499	2,966,571
Ending Fund Balance	5,827,705	6,037,873	6,256,657



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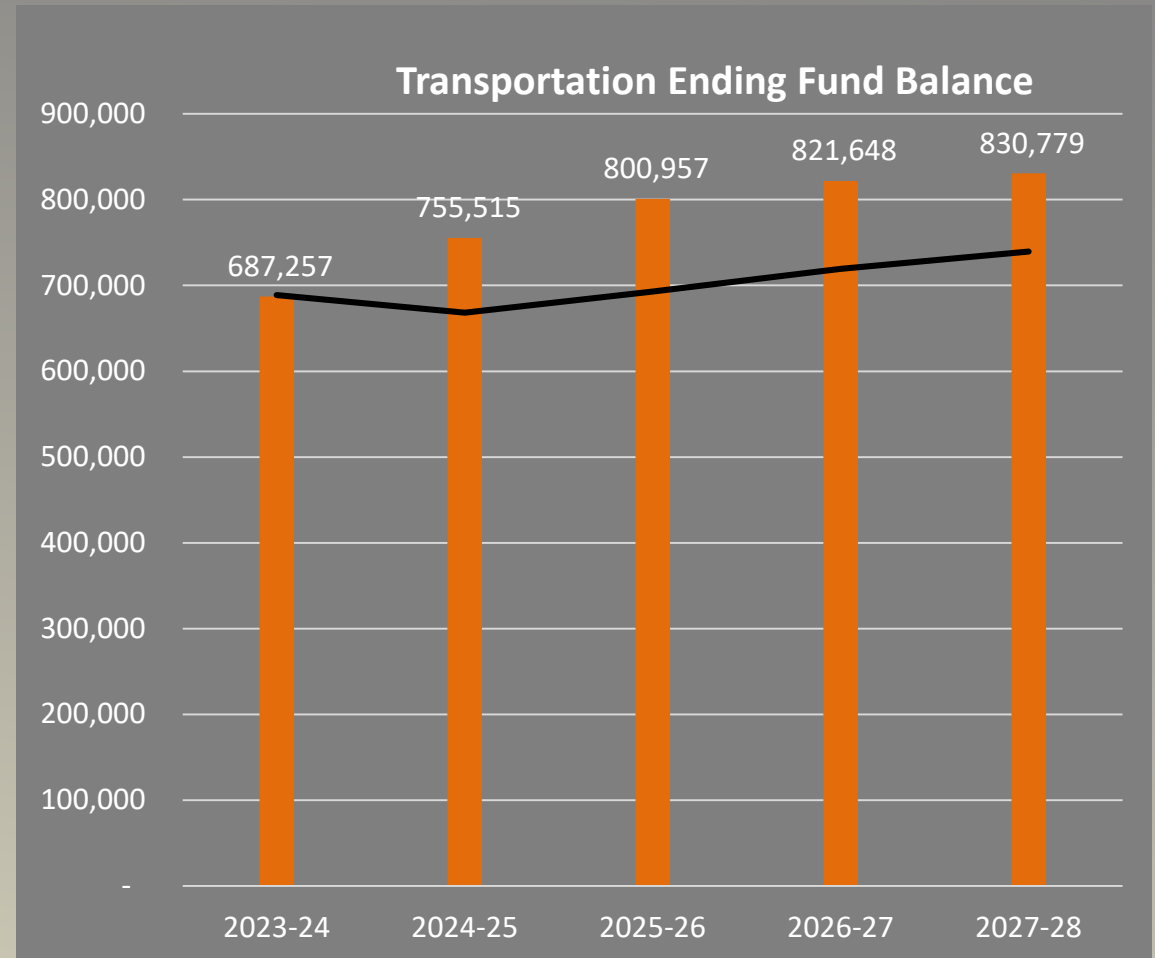
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Transportation Fund



- Funds pupil transportation services including extra-curricular events and field trips for the District.
- The black trend line in the chart illustrates the state’s recommended 6-month reserve for our financial profile Score.

Fund 40	2023-24	2024-25	2025-26
Beginning Fund Balance	708,573	687,257	755,515
Revenue	1,356,658	1,404,471	1,431,571
Expenditure	1,377,974	1,336,213	1,386,128
Ending Fund Balance	687,257	755,515	800,957



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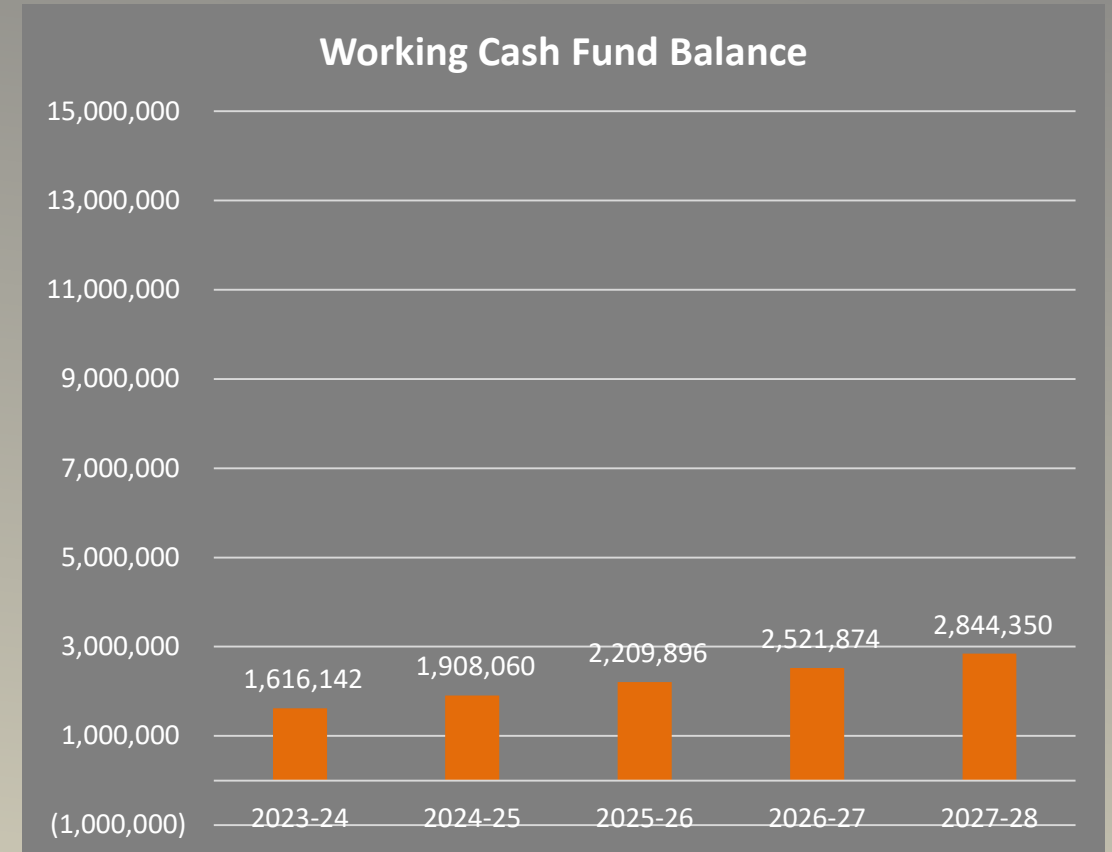
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Working Cash Fund



- Funds unexpected expenses that cannot be covered by other fund sources for the District.

Fund 70	2023-24	2024-25	2025-26
Beginning Fund Balance	1,340,537	1,616,142	1,908,060
Revenue	275,605	291,918	301,836
Expenditure	=	=	=
Ending Fund Balance	1,616,142	1,908,060	2,209,896



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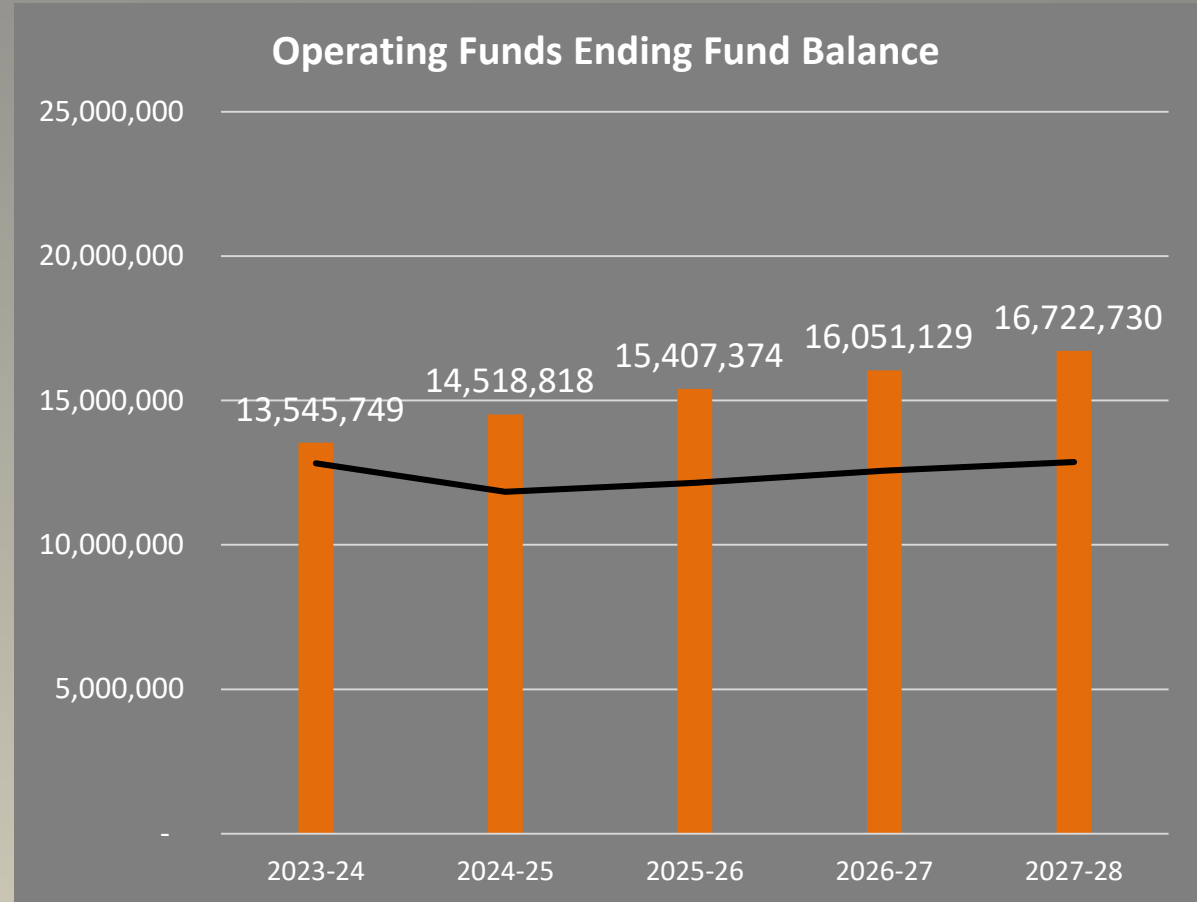
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Operating Funds (10,20,40,70)



- These funds represent the funds used to operate the day-to-day operations of the district.
- The black trend line in the chart illustrates the state’s recommended 6-month reserve for our financial profile Score.

Operating Funds (10, 20, 40, 70)	2023-24	2024-25	2025-26
Fund Balance	15,150,939	13,545,749	14,518,818
Revenue	24,047,389	24,646,871	25,178,794
Expenditure	25,652,579	23,673,802	24,290,237
Ending Fund Balance	13,545,749	14,518,818	15,407,374



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PTELL Revenue Recapture



- Section 18-233 of the Illinois Property Tax Code (35 ILCS 200/18-233) provides that a PTELL taxing district levy shall be automatically increased by the amount of revenues that the taxing district lost as a result of property tax assessment refunds, certificates of error, and certain court orders (the “Revenue Recapture”).
- The revenue recapture funds are one-time dollars and do not impact our PTELL limiting rate for the tax levy now or in the future.
- The amount of revenue recapture the district is entitled to with the 2023 levy is \$37,772.59
- The administration is recommending that the revenue recapture funds be abated via special resolution to prevent additional taxes to our property owners.

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Washington Community High School

2023 Levy



Questions???

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Original:
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

Table with 3 columns: District Name (Washington Community High School), District Number (308), County (Tazewell)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$11,194,713), Operations & Maintenance (\$2,498,012), Transportation (\$772,216), Working Cash (\$279,970), Municipal Retirement (\$206,547), Social Security (\$271,778), Fire Prevention & Safety (\$120), Tort Immunity (\$94,328), Special Education (\$548,979), Leasing (\$0), Other (\$0), Total Levy (\$15,866,663)

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 11,194,713 dollars to be levied as a special tax for educational purposes; and
the sum of 2,498,012 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 772,216 dollars to be levied as a special tax for transportation purposes; and
the sum of 279,970 dollars to be levied as a special tax for a working cash fund; and
the sum of 206,547 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 271,778 dollars to be levied as a special tax for social security purposes; and
the sum of 120 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 94,328 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 548,979 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for ; and
the sum of 0 dollars to be levied as a special tax for
on the taxable property of our school district for the year 2023

Signed this 11th day of December 2023. (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 5

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 308, Tazewell County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023 was filed in the office of the County Clerk of this County on 2023.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2023, is \$

(Signature of County Clerk)

(Date)

(County)

RESOLUTION ESTIMATING TAX EXTENSION

Illinois law requires that at least 20 days prior to the adoption of its aggregate levy the local Board of Education shall estimate the dollar amount of the budget requirements and aggregate levy for the year. Washington Community High School must operate under PTELL (Property Tax Extension Limitation Law) also referred to as tax caps. The maximum increase that we can extend to current taxpayers is limited by the CPI or 5% whichever is less. We may also get an increase over the limitation proportional to the amount of new property added to the tax base.

On Monday October 30, 2023 the Board Finance Committee met to discuss the 2023 Levy. Due to CPI for the 2023 levy being **6.5%**, the maximum levy increase for existing property in the 2023 levy is 5%. This year the County Assessor is estimating EAV Growth to be \$ \$587,082,951 of which \$5,798,190 is from new construction. This represents a 7.98% EAV increase in existing property with a 9.05% overall EAV increase. The Finance Committee recommends that the District increase our overall levy by 7.17% over last year's levy. This 7.17% accounts for an additional \$6 million in new property that is not currently accounted for in the estimated EAV. This increase will allow the District to capture revenue from up to \$12 million in additional new property. Due to the Inverse Tax Rate to EAV Formula, if the new property EAV increases enabling the District to capture additional revenue the extended tax rate will be lower than the expected tax rate. The final tax rate for the levy being requested, including bonds, is 2.9465. The expected tax rate based on estimated EAV is 2.9496.

The requested levy represents a decrease of .0999 in the tax rate. The expected extension will result in a .09696 decrease in the tax rate

Since the requested extension is over 5%, the District must hold a Truth In Taxation hearing at the December 11, 2023 Board of Education Meeting. A copy of the proposed levy and the resolution estimating tax extension follows.

The expenditure and revenue estimates are based on current 2023-24 budgeted funds being increased by a percentage factor for the 2024-25 school year. The percent change is an estimate using five-year historical trend analysis plus the cost of current inflation in expenditures for each fund. This is only a projected estimate and does not represent an expenditure commitment on the part of the Board of Education.

	Education Fund (10)	O&M Fund (20)	Bonds and Interest Fund (30)	Transportation Fund (40)	IMRF/SS Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)	Health Life Safety Fund (90)
FY 25 Beginning Fund Balance	5,414,646	5,827,705	96,026	687,257	242,675	-	1,616,142	66,878	1
Revenues	19,850,814	3,099,668	1,644,936	1,404,471	559,662	-	291,918	94,637	-
Expenses	19,448,090	2,889,499	1,646,644	1,336,213	497,891	-	-	88,635	-
FY 25 Ending Fund Balance	5,817,370	6,037,873	94,318	755,515	304,445	-	1,908,060	72,880	1
Months in Reserves	3.59	25.08	0.69	6.78	7.34	0.00	1.40	9.87	0.00

CPI = 6.5% Allowable Tax Levy increase on existing property 5%

September 1 EAV Estimates		Levy EAV	
Rate Setting EAV	\$581,284,761	Rate Setting EAV	\$581,284,761
New Construction	+ \$ 5,798,190	New Construction	+ \$ 12,000,000
TIF Recovery	+\$ _____ 0	TIF Recovery	+\$ _____ 0
Total EAV	\$587,082,951	Total EAV	\$593,248,761

Fund	Expected Levy Revenue	Ballooned Levy Revenue 12 Mil New Property	New Expected Revenue	New Ballooned Levy Revenue
Education (10)	\$11,111,782.00	\$11,194,713.00	\$657,224.06	\$740,155.06
Building (O&M) (20)	\$2,415,082.00	\$2,498,012.00	\$137,719.90	\$220,649.90
Bond & Interest (30)	\$1,614,945.50	\$1,614,945.50	\$19,989.90	\$19,989.90
Transportation (40)	\$772,216.00	\$772,216.00	\$47,603.23	\$47,603.23
IMRF/FICA (50)	\$206,547.00	\$206,547.00	\$9,835.63	\$9,835.63
Social Security (50)	\$271,778.00	\$271,778.00	\$12,941.58	\$12,941.58
Working Cash (70)	\$279,970.00	\$279,970.00	\$15,965.47	\$15,965.47
Tort Immunity (80)	\$94,328.00	\$94,328.00	\$6,308.54	\$6,308.54
Health Life Safety (90)	\$120.00	\$120.00	(\$23,567.19)	(\$23,567.19)
Special Education (10)	\$548,978.00	\$548,979.00	\$31,305.17	\$31,306.17
Total	\$17,315,746.50	\$17,481,608.50	\$915,326.29	\$1,081,188.29
Tax Rate	2.9494	2.9465	2.9494	2.9465

Recommendation

The Finance Committee met on Monday October 30, 2023 to discuss the 2023 levy and bring a recommendation to the Board an estimate for the 2023 tax extension. Additionally, the Board of Education acknowledges that it has reviewed the estimated 2024-25 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed. Since the total request is **7.17%** over last years' extension, a Truth in Taxation hearing is required.

Suggested Motion

I move that the Board of Education acknowledges that it has reviewed the estimated 2024-25 revenue and expenditure amounts as projected by the Assistant Superintendent and adopt the resolution verifying that the estimated revenues and expenditures have been reviewed and that a Truth In Taxation hearing is required and call for a Truth In Taxation hearing to be held on December 11, 2023 at 7:00 PM in the Washington Community High School District #308 School Library.

RESOLUTION NO. 308-2023

RESOLUTION ESTIMATING TAX EXTENSION AND ESTABLISHING PUBLIC HEARING

WHEREAS, Section 4 of the Truth in Taxation Act requires that at least twenty (20) days prior to the adoption of its tax levy ordinance, the Board of Education must estimate the amount of money necessary to be raised by real estate taxation for the current year and;

WHEREAS, it is hereby estimated that the aggregate property tax levy (excluding debt service levies, public building commission leases, and levies for election costs) to be extended for tax year 2023 payable in 2024-25 will be approximately **\$15,866,663**.

WHEREAS, extension of the aforesaid aggregate property tax levy for 2023 is estimated to increase by approximately **7.17%** over the preceding year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308 THAT:

- Section 1: The recitals set forth above are hereby adopted and incorporated in this section as if fully set forth herein.
- Section 2: A public hearing on the proposed property tax increase for the Board of Education of Washington Community High School district #308, Tazewell County is necessary since the extension is greater than 5%. The public hearing will be held on December 11, 2023 at 7PM in the Washington Community High School District #308 School Library

ADOPTED this 13th day of November, 2023 by the following roll call vote:

AYES:

NAYS:

ABSENT:

President, Board of Education

Secretary, Board of Education

**TRUTH IN TAXATION
HEARING NOTICE
(35 ILCS 200/18-80)**

Notice of Proposed Property Tax Increase for Washington Community High School District #308.
I. A public hearing to approve a proposed property tax levy increase for Washington Community High School District #308 for 2022 will be held on December 11, 2023 at 7:00 PM in the Washington Community High School Library located at 115 Bondurant Street, Washington, IL 61571.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Karen Beverlin, Assistant Superintendent, 115 Bondurant Street, Washington IL 61571, 309.444.5502.

II. The corporate and special purpose property taxes extended or abated for 2022 were \$14,805,464.61. The proposed corporate and special purpose property taxes to be levied for 2023 are \$15,866,663.00. This represents a 7.17% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2022 were \$1,594,955.60. The estimated property taxes to be levied for debt service and public building commission leases for 2022 are \$1,614,945.50. This represents a 1.25% over the previous year.

IV. The total property taxes extended or abated for 2022 were \$16,400,420.21.

The estimated total property taxes to be levied for 2022 are \$17,481,608.50. This represents a 6.59% increase over the previous year.

ACTION ITEMS

Approve the Contract with Nexamp for Community Solar

Background Information:

This community solar contract was sought because we cannot capture savings on our own physical solar project until at least 2025 due to our current electrical contract pricing. This community solar contract does not impact the district from installing our own physical solar project in the future.

The Nexamp contract enables the district to be part of the sustainable energy market and save money on our electrical bill through an off-site solar farm now without impacting our current electrical supply contract. The contract has been reviewed, negotiated, and approved by the District's lawyer. This contract has a 20-year term and the program is estimated to save the district \$15,000 per year.

Recommendation:

That the Board of Education approve the Contract with Nexamp for Community Solar as presented.

Suggested Motion:

Motion to approve the Contract with Nexamp for Community Solar as presented.

ACTION ITEMS

Approve the FY 24 School Maintenance Project Grant

Recommendation:

That the Board of Education approve the FY 24 School Maintenance Project Grant as presented.

Suggested Motion:

Motion to approve FY 24 School Maintenance Project Grant as recommended.