


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

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 2177785-8779
Illinois School District Joint Agreement
Annual Financial Report *
June 30, 2023

<p>School District/Joint Agreement Information (See instructions on inside of this page.)</p> <p>School District/Joint Agreement Number: 05016807060</p> <p>County Name: Cook County</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Niles Twp District for Spec Educ</p> <p>Address: 8701 Menard Ave</p> <p>City: Morton Grove</p> <p>Email Address: kvaerin@ntdse.org</p> <p>Zip Code: 60053</p>		<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p> <p>School District Lookup Tool School District Directory</p> <p>Filing Status: Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system (for auditor use only) Annual Financial Report (AFR) Instructions</p>		<p>Certified Public Accountant Information</p> <p>Name of Auditing Firm: Lauterbach & Amen, LLP</p> <p>Name of Audit Manager: Don Shaw</p> <p>Address: 668 N River Rd</p> <p>City: Naperville</p> <p>State: IL</p> <p>Zip Code: 60563</p> <p>Phone Number: (630) 393-1483</p> <p>Fax Number: (630) 393-2516</p> <p>Expiration Date: 9/30/2024</p> <p>IL License Number (9 digit): 065-033233</p> <p>Email Address: dshaw@lauterbachamen.com</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p> <p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-8630 or GATA@isbe.net</p> <p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township:</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p> <p>Regional Superintendent/Cook ISC Name (Type or Print):</p>	
<p>District Superintendent/Administrator Name (Type or Print): Tarin Kendrick</p> <p>Email Address: tkendrick@ntdse.org</p> <p>Telephone: 847-965-9040</p> <p>Fax Number: 847-965-0003</p> <p>Signature & Date:  1/23/2024</p>		<p>Township Treasurer Name (type or print): Martin J. Paltzer</p> <p>Email Address: marty@ntst.org</p> <p>Telephone: 847-965-0034</p> <p>Fax Number: 847-965-0039</p> <p>Signature & Date:</p>		<p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>	

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).

05-016-8070-60_AFR22 Niles Twp District for Spec Educ

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20 9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right.

<u>Sec. 10-20.9a(c)</u> \$ _____

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

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: 8/31/2023
25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)				13,992		\$13,992
Total						\$13,992

- 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:

Lauterbach & Amen, LLP

Name of Audit Firm (print)

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

Signature

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

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2022		Equalized Assessed Valuation (EAV):			-
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.000000	0.000000	0.000000	0.000000	0.000000

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above if the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
19,892,719	19,434,884	457,835	10,838,186

* 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.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

- a. 6.9% for elementary and high school districts, 0
- b. 13.8% for unit districts.

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	2,595,000

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

[Empty box for comments]

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	ASSETS (Enter Whole Dollars)	Acct. #	(14)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Agency Fund	General Fund Assets	General Long-Term Debt
1														
2														
3	CURRENT ASSETS (166)													
4	Cash Accounts 111 through 115		10,550,777					3,648,372						
5	Investments	120												
6	Taxes Receivable	130												
7	Interest Receivables	140												
8	Intergovernmental Accounts Receivable	150	376,058											
9	Other Receivables	160												
10	Inventory	170												
11	Prepaid Items	180												
12	Other Current Assets (Description & Remarks)	190	10,926,835	0	0	0	0	3,648,372	0	0	0	0	0	0
13	Total Current Assets		10,926,835	0	0	0	0	3,648,372	0	0	0	0	0	0
14	CAPITAL ASSETS (208)													
15	Works of Art & Historical Treasures	210											159,845	
16	Land	220											1,203,363	
17	Building & Building Improvements	230											911,390	
18	Site Improvements & Infrastructure	240											309,298	
19	Capitalized Equipment	250											15,190,817	
20	Construction in Progress	260												
21	Amount Available on Debt Service Funds	340												
22	Amount to be Provided for Payment on Long-Term Debt	350												
23	Total Capital Assets												17,709,903	2,595,000
24	CURRENT LIABILITIES (400)													
25	Other Fund Payables	410												
26	Intergovernmental Accounts Payable	420	88,649					276,993						
27	Other Payables	430						710,250						
28	Contracts Payable	440												
29	Leases Payable	460												
30	Salaries & Benefits Payable	470												
31	Physical Deductions & Withholdings	480												
32	Deferred Revenues & Other Current Liabilities	490												
33	Due to Activity Fund Organizations	493												
34	Total Current Liabilities		88,649	0	0	0	0	987,203	0	0	0	0	0	0
35	LONG TERM LIABILITIES (500)													
36	Long Term Debt Payable (General Obligation, Revenue, Other)	511												2,595,000
37	Total Long Term Liabilities													2,595,000
38	Reserved Fund Balance	714	4,449,497					2,661,169						
39	Unreserved Fund Balance	730	6,388,689											
40	Investment in General Fund Assets												17,709,903	
41	Total Liabilities and Fund Balance		10,926,835	0	0	0	0	3,648,372	0	0	0	0	17,709,903	2,595,000
42														
43	ASSETS / LIABILITIES for Student Activity Funds													
44	CURRENT ASSETS (166) for Student Activity Funds													
45	Student Activity Fund Cash and Investments	126	23,175											
46	Total Student Activity Current Assets for Student Activity Funds		23,175											
47	CURRENT LIABILITIES (400) for Student Activity Funds													
48	Total Current Liabilities for Student Activity Funds	715	0											
49	Reserved Student Activity Fund Balance for Student Activity Funds		23,175											
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds		23,175											
51														
52	Total ASSETS / LIABILITIES District with Student Activity Funds		10,950,010	0	0	0	0	3,648,372	0	0	0	0	17,709,903	2,595,000
53	Total Current Assets District with Student Activity Funds		10,950,010	0	0	0	0	3,648,372	0	0	0	0	17,709,903	2,595,000
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	58	88,649	0	0	0	0	987,203	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	57												2,595,000
59	Reserved Fund Balance District with Student Activity Funds	714	4,472,672	0	0	0	0	2,661,169	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	6,388,689	0	0	0	0	0	0	0	0	0	0	0
61	Investment in General Fund Assets District with Student Activity Funds												17,709,903	
62	Total Liabilities and Fund Balance District with Student Activity Funds		10,950,010	0	0	0	0	3,648,372	0	0	0	0	17,709,903	2,595,000

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

A	B	C	D	E	F	G	H	I	J	K
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
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	18,190,071	0	379,200	0	0	138,001	0	0	0
FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
STATE SOURCES	3000	1,207,495	0	0	0	0	0	0	0	0
FEDERAL SOURCES	4000	495,153	0	0	0	0	0	0	0	0
Total Direct Receipts/Revenues	3998	3,941,804	0	379,200	0	0	138,001	0	0	0
Receipts/Revenues for "On Behalf" Payments ²		23,834,523	0	379,200	0	0	138,001	0	0	0
Total Receipts/Revenues		27,776,327	0	758,400	0	0	276,002	0	0	0
DISBURSEMENTS/EXPENDITURES										
Instruction	1000	12,054,629	0	0	0	0	0	0	0	0
Support Services	2000	7,116,515	0	0	0	0	5,005,802	0	0	0
Community Services	3000	263,740	0	0	0	0	0	0	0	0
Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0	0	0	0
Debt Service	5000	0	0	379,200	0	0	0	0	0	0
Total Direct Disbursements/Expenditures		19,434,884	0	379,200	0	0	5,005,802	0	0	0
Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,941,804	0	0	0	0	0	0	0	0
Total Disbursements/Expenditures		23,376,688	0	379,200	0	0	5,005,802	0	0	0
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		457,835	0	0	0	0	(4,867,801)	0	0	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Abolishment of the Working Cash Fund ¹²	7110									
Abatement of the Working Cash Fund ¹²	7110									
Transfer of Working Cash Fund Interest	7120									
Transfer Among Funds	7130									
Transfer of Interest	7140									
Transfer from Capital Project Fund to O&M Fund	7150									
Transfer from Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
SALE OF BONDS (7200)										
Principal on Bonds Sold	7210									
Premium on Bonds Sold	7220									
Accrued Interest on Bonds Sold	7230									
Sale or Compensation for Fined Assets ⁶	7300									
Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
Transfer to Capital Projects Fund	7800						0			
ISBE Loan Proceeds	7900									
Other Sources Not Classified Elsewhere	443									
Total Other Sources of Funds	444	0	0	0	0	0	1,550,000	0	0	0
OTHER USES OF FUNDS (8000)										
	45									

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

	A	B	C	D	E	F	G	H	I	J	K
	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]
2											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1310-1120) 7										
6	Leasing Purposes Levy	1130									
7	Special Education Purposes Levy	1140									
8	PCA/Medicare Only Purposes Levies	1150									
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		0	0	0	0	0	0	0	0	0
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									
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		0	0	0	0	0	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
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)	1371									
25	Summer Sch - Tuition from Other Districts (In State)	1372									
26	Summer Sch - Tuition from Other Sources (In State)	1373									
27	Summer Sch - Tuition from Other Sources (Out of State)	1374									
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)	1361									
33	Special Ed - Tuition from Other Districts (In State)	1362									
34	Special Ed - Tuition from Other Sources (In State)	1363									
35	Special Ed - Tuition from Other Sources (Out of State)	1364									
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		19,164,186								
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									
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								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(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
1											
2	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510									
65	Gain or Loss on Sale of Investments	1520	(1,555,534)								
66	Total Earnings on Investments		(1,555,534)								
67											
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1680									
75	Total Food Service		0								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711									
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	78,011								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds - Revenues	1799	18,785								
83	Total District/School Activity Income (without Student Activity Funds)		78,011								
84	Total District/School Activity Income (with Student Activity Funds)		96,796								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
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									
95	Total Textbook Income		0								
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									
101	Refund of Prior Year Expenditures	1950	950								
102	Payments of Surplus Monies from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983			375,200			138,001			
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993	72,873								
109	Other Local Revenues (Describe & Itemize)	1999	75,823								
110	Total Other Revenue from Local Sources		18,190,071		375,200			138,001		0	0
111	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	18,190,071		375,200			138,001		0	0
112		1000	18,208,956								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
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	0		0						
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18 & 15)	3001	918,138								
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	222,593								
124	Total Unrestricted Grants-In-Aid		1,150,731		0			0		0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	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
2	RESTRICTED GRANTS IN AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
194	TITLE V										
195	Title V - Innovation and Flexibility Formula	4100									
196	Title V - District Projects	4105									
197	Title V - Rural Education Initiative (REI)	4107									
198	Title V - Other (Describe & Itemize)	4199				0					
199	Total Title V		0	0	0	0	0				
200	FOOD SERVICE										
201	Breakfast Start-Up Expansion	4100									
202	National School Lunch Program	4210									
203	Special Milk Program	4215									
204	School Breakfast Program	4220									
205	Summer Food Service Program	4225									
206	Child and Adult Care Food Program	4226									
207	Fresh Fruits & Vegetables	4240									
208	Food Service - Other (Describe & Itemize)	4299		0							
209	Total Food Service			0							
210	TITLE I										
211	Title I - Low Income	4300									
212	Title I - Low Income - Neglected, Private	4305									
213	Title I - Migrant Education	4380									
214	Title I - Other (Describe & Itemize)	4399				0					
215	Total Title I			0		0					
216	TITLE IV										
217	Title IV - Student Support & Academic Enrichment Grant	4400									
218	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
219	Title IV - 21st Century Comm Learning Centers	4421									
220	Title IV - Other (Describe & Itemize)	4489				0					
221	Total Title IV			0		0					
222	FEDERAL - SPECIAL EDUCATION										
223	Fed - Spec Education - Preschool Flow-Through	4600									
224	Fed - Spec Education - Preschool Discretionary	4605									
225	Fed - Spec Education - IDEA - Flow Through	4620									
226	Fed - Spec Education - IDEA - Room & Board	4625									
227	Fed - Spec Education - IDEA - Discretionary	4630									
228	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699				0					
229	Total Federal - Special Education			0		0					
230	CTE - PERKINS										
231	CTE - Perkins - Title III - Tech Prep	4770									
232	CTE - Other (Describe & Itemize)	4799									
233	Total CTE - Perkins			0							
234	Total CTE - Perkins			0							

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

	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
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 100(g))	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title II.D - Technology-Formula	4860									
235	ARRA - Title II.D - Technology-Competitive	4881									
236	ARRA - McKinney - Vento Homeless Education	4882									
237	ARRA - Child Nutrition Equipment Assistance	4884									
238	Impact Aid Formula Grants	4884									
239	Impact Aid Formula Grants	4885									
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 Gert 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									
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	0	0	0	0	0	0	0	0	0
255	Total Stimulus Programs										
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 (LUIPEP)	4909									
260	McKinney Education for Homeless Children	4970									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932									
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	176,657								
267	Medical Matching Funds - Administrative Outreach	4991	149,812								
268	Medical Matching Funds - Fee for Service Program	4992	168,684								
269	Other Restricted Revenue from Federal Sources (Reserve & Itemize)	4998									
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	485,153	0	0	0	0	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		485,153	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		19,897,719	0	379,200	0	0	138,001	0	0	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		19,911,504	0	379,200	0	0	138,001	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K	L
	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	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						109,200			109,200	109,200
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5300										
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ^{II}	5300						270,000			270,000	270,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
176	Total Debt Services	5000			0			379,200			379,200	379,200
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			379,200			379,200	379,200
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS										0	0
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS										0	0
186	Pupil Transportation Services	2550									0	0
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER DIST & GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100						0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000						0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	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)
				(Column B - C)		(Column E - C)
1						
2						
3		0	0	0	0	0
4	Educational	0	0	0	0	0
5	Operations & Maintenance	0	0	0	0	0
6	Debt Services **	0	0	0	0	0
7	Transportation	0	0	0	0	0
8	Municipal Retirement	0	0	0	0	0
9	Capital Improvements	0	0	0	0	0
10	Working Cash	0	0	0	0	0
11	Tort Immunity	0	0	0	0	0
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	0	0	0	0	0
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	0	0	0	0	0
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	0	0	0	0	0
20						
21						
22						

* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.

** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	2	3	4	5	6	7	8	9	10	11
Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education				
Cash Basis Fund Balance as of July 1, 2022										
RECEIPTS:										
Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100, 80	0								
Earnings on Investments	10, 20, 40, 50 or 60-1500, 80	0								
Drivers' Education Fees	10-1970									
School Facility Occupation Tax Proceeds	30 or 60-1983									
Driver Education	10 or 20-3370									
Other Receipts (Describe & Itemize)	-	0								
Sale of Bonds	10, 20, 40 or 60-7200	0								
Total Receipts		0								
DISBURSEMENTS:										
Instruction	10 or 50-1000									
Facilities Acquisition & Construction Services	20 or 60-2530									
Tort Immunity Services	80	0								
DEBT SERVICE										
Debt Services - Interest on Long-Term Debt	30-5200									
Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5500									
Debt Services Other (Describe & Itemize)	30-5400									
Total Debt Services										
Other Disbursements (Describe & Itemize)	-									
Total Disbursements		0								
Ending Cash Basis Fund Balance as of June 30, 2023		0								
Reserved Cash Balance	714									
Unreserved Cash Balance	730									
SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
28										
29										
30	Yes <input type="checkbox"/> No <input type="checkbox"/>	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:								
31		Total Claims Payments: 0								
32		Total Reserve Remaining: 0								
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									
37	Unemployment Insurance Act									
38	Insurance (Regular or Self-Insurance)									
39	Risk Management and Claims Service									
40	Judgments/Settlements									
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction									
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)									
43	Legal Services									
44	Principal and Interest on Tort Bonds									
45	Other - Explain on Itemization 44 tab									
46	Total									
47	631 (Total Tort Expenditures) minus (636 through 645) 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)

CARES, CRRSA, and ARP SCHEDULE - FY 2023

Please read schedule instructions before completing.

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.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11	4998										0
12	4998										0
13	4998										0
14	4998										0
15	4998										0
16	4998										0
17	4998										0
18	4998										0
19	4998										0
20		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.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
21	4998										0
22	4998										0
23	4998										0
24	4998										0
25	4998										0
26	4998										0
27	4998										0
28	4998										0
29	4998	168,684									168,684
30	4210										0

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(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
68	ESSER II EXPENDITURES (CRRSA)											
69	FUNCTION											
70	1. List the total expenditures for the Functions 1000 and 2000 below											
71	INSTRUCTION Total Expenditures	1000										0
72	SUPPORT SERVICES Total Expenditures	2000										0
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
76	FOOD SERVICES (Total)	2560										0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
81	Expenditure Section C:											
82	GEER I EXPENDITURES (CARES)											
83	FUNCTION											
84	1. List the total expenditures for the Functions 1000 and 2000 below											
85	INSTRUCTION Total Expenditures	1000										0
86	SUPPORT SERVICES Total Expenditures	2000										0
87	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
88	Facilities Acquisition and Construction Services (Total)	2530										0
89	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
90	FOOD SERVICES (Total)	2560										0
91	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
92	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
93	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
94	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
95	Expenditure Section D:											
96	GEER II EXPENDITURES (CRRSA)											
97	FUNCTION											
98	1. List the total expenditures for the Functions 1000 and 2000 below											
99	INSTRUCTION Total Expenditures	1000										0
100	SUPPORT SERVICES Total Expenditures	2000										0
101	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
102	Facilities Acquisition and Construction Services (Total)	2530										0
103	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
104	FOOD SERVICES (Total)	2560										0
105	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
106	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
107	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
108	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
109	Expenditure Section D:											
110	GEER II EXPENDITURES (CRRSA)											
111	FUNCTION											
112	1. List the total expenditures for the Functions 1000 and 2000 below											
113	INSTRUCTION Total Expenditures	1000										0
114	SUPPORT SERVICES Total Expenditures	2000										0
115	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
116	Facilities Acquisition and Construction Services (Total)	2530										0
117	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
118	FOOD SERVICES (Total)	2560										0
119	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
120	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
121	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
122	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
123	Expenditure Section D:											
124	GEER II EXPENDITURES (CRRSA)											
125	FUNCTION											
126	1. List the total expenditures for the Functions 1000 and 2000 below											
127	INSTRUCTION Total Expenditures	1000										0
128	SUPPORT SERVICES Total Expenditures	2000										0
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
137	Expenditure Section D:											
138	GEER II EXPENDITURES (CRRSA)											
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
144	Facilities Acquisition and Construction Services (Total)	2530										0
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
146	FOOD SERVICES (Total)	2560										0
147	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
148	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
149	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
150	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
151	Expenditure Section D:											
152	GEER II EXPENDITURES (CRRSA)											
153	FUNCTION											
154	1. List the total expenditures for the Functions 1000 and 2000 below											
155	INSTRUCTION Total Expenditures	1000										0
156	SUPPORT SERVICES Total Expenditures	2000										0
157	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
158	Facilities Acquisition and Construction Services (Total)	2530										0
159	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
160	FOOD SERVICES (Total)	2560										0
161	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
162	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
163	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
164	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
165	Expenditure Section D:											
166	GEER II EXPENDITURES (CRRSA)											
167	FUNCTION											
168	1. List the total expenditures for the Functions 1000 and 2000 below											
169	INSTRUCTION Total Expenditures	1000										0
170	SUPPORT SERVICES Total Expenditures	2000										0
171	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
172	Facilities Acquisition and Construction Services (Total)	2530										0
173	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
174	FOOD SERVICES (Total)	2560										0
175	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
176	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
177	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
178	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in all Expenditure Functions)	Total Technology										0
179	Expenditure Section D:											
180	GEER II EXPENDITURES (CRRSA)											
181	FUNCTION											
182	1. List the total expenditures for the Functions 1000 and 2000 below											
183	INSTRUCTION Total Expenditures	1000										0
184	SUPPORT SERVICES Total Expenditures	2000										0
185	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	Facilities Acquisition and Construction Services (Total)	2530										0
187	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
188	FOOD SERVICES (Total)	2560										0
189	3. List the technology expenses in Functions: 1000 &											

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

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

DISBURSEMENTS

DISBURSEMENTS

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

	A	B	C	D	E	F	G	H	I	J	K	L
220	Facilities Acquisition and Construction Services (Total)	2530										0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
222	FOOD SERVICES (Total)	2550										0
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology				0	0	0				0
228	Expenditure Section K:											
229	Other CARES Act Expenditures (not accounted for above)											
230												
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
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
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248												
249												
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
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

DISBURSEMENTS

DISBURSEMENTS

CARES, CRRSA, ARP Schedule

(Detailed Schedule of Receipts and Disbursements)

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	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
2	Works of Art & Historical Treasures	210				0					0	0
3	Land	220										
4	Non-Depreciable Land	221	159,845	0		159,845						159,845
5	Depreciable Land	222				0	50				0	0
6	Buildings	230										
7	Permanent Buildings	231	3,343,146			3,343,146	50	2,050,114	89,469		2,139,583	1,203,563
8	Temporary Buildings	232				0	20				0	0
9	Improvements Other than Buildings (Infrastructure)	240	1,439,020			1,439,020	20	431,706	95,934		527,640	911,380
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	199,872	207,097		406,969	10	76,157	26,514		102,671	304,298
12	5 Yr Schedule	252				0	5				0	0
13	3 Yr Schedule	253				0	3				0	0
14	Construction in Progress	260	10,270,646	4,860,171		15,130,817	-					15,130,817
15	Total Capital Assets	200	15,412,529	5,067,268	0	20,479,797		2,557,977	211,917	0	2,769,894	17,709,903
16	Non-Capitalized Equipment	700				120,609	10		12,061			
17	Allowable Depreciation								223,978			

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).						
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17		Function	Restricted Program Indirect Costs	Restricted Program Direct Costs	Unrestricted Program Indirect Costs	Unrestricted Program Direct Costs	
18							
19	Instruction	1000		11,944,533		11,944,533	
20	Support Services:						
21	Pupil	2100		4,233,382		4,233,382	
22	Instructional Staff	2200		240,475		240,475	
23	General Admin.	2300		592,409		592,409	
24	School Admin	2400		295,934		295,934	
25	Business:						
26	Direction of Business Spt. Srv.	2510	0	0	0	0	
27	Fiscal Services	2520	333,111	0	333,111	0	
28	Oper. & Maint. Plant Services	2540		741,731	741,731	0	
29	Pupil Transportation	2550		86,832	86,832	86,832	
30	Food Services	2560		0	0	0	
31	Internal Services	2570	13,345	0	13,345	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0	0	0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	
35	Information Services	2630		114,375	114,375	114,375	
36	Staff Services	2640	0	0	0	0	
37	Data Processing Services	2660	387,589	0	387,589	0	
38	Other:	2900		0	0	0	
39	Community Services	3000		263,740	263,740	263,740	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(292,303)		(292,303)	
41	Total		734,045	18,221,108	1,475,776	17,479,377	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs: 734,045	Total Indirect Costs: 1,475,776			
44			Total Direct Costs: 18,221,108	Total Direct Costs: 17,479,377			
45			= 4.03%	= 8.44%			
46							

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2023					
5	05-016-8070-60_AFR22 Niles Twp District for Spec Educ					
6	Niles Twp District for Spec Educ					
7	05016807060					
8	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.					
9	<div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/> Check box if this schedule is not applicable. </div> Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10	Service or Function (Check all that apply)	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	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	X	X		EBC, TRS / THIS	
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance	X	X		CLIC Workers Comp	
20	Investment Pools	X	X		Niles Township Treasurer	
21	Legal Services	X	X		Robbins, Schwartz, Nicholas, Lifton & Taylor	
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34	Additional space for Column (D) - Barriers to Implementation:					
35						
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

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

School District Name: Niles Twp District for Spec Educ
 RCDT Number: 05016807060

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

Funct. No.	Description	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024			Total
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	
2320	1. Executive Administration Services	300,927	0	0	335,744	0	0	335,744
2330	2. Special Area Administration Services	0	0	0	0	0	0	0
2490	3. Other Support Services - School Administration	0	0	0	0	0	0	0
2510	4. Direction of Business Support Services	0	0	0	0	0	0	0
2570	5. Internal Services	13,345	0	0	22,980	0	0	22,980
2610	6. Direction of Central Support Services	0	0	0	0	0	0	0
	7. Deduct - Early Retirement or other pension obligations required by state law and included above.							
8. Totals		314,272	0	0	358,724	0	0	358,724
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)								14%

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]
 Signature of Superintendent
 Contact Name (for questions)

1/23/2024
 Date
 (847) 965-9040
 Contact Telephone Number

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

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

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

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

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

A	B	C	D	E	F	
1	<p align="center">DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</p>					
2	<p><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></p>					
3	<p>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.</p>					
4	<p>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</p>					
5	<p>- 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.</p>					
6	<p align="center">DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)</p>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	19,892,719	0	0	0	19,892,719
9	Direct Expenditures	19,434,884	0	0	0	19,434,884
10	Difference	457,835	0	0	0	457,835
11	Fund Balance - June 30, 2023	10,838,186	0	0	0	10,838,186
12						
13						
14						
15	<p align="center">Balanced - no deficit reduction plan is required.</p>					

FY 2023 Audit Checklist

RCDT: 05016807060
School District/Joint Agreement Name: Niles Twp District for Spec Educ
Auditor Name: Don Shaw
License #: 065-033233 License Expiration Date (below): 9/30/2024
05-016-8070-60_AFR22 Niles Twp District for Spec Educ

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/ Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

Single Audit Workpapers

GATA REQUIREMENTS

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

1) Audit Certification Form

2) Consolidated Year End Financial Report (with in-relation to opinion)

3) Audit Package Submission

4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

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

Guidance for the AARR Requirements