



Illinois State Board of Education

School District Financial Reporting Workshop Illinois State Board of Education

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June 29, 2023

Equity • Quality • Collaboration • Community

Overview

- **Form Due Dates**
- **Budget Form**
- **Annual Financial Report Form**
- **CARES, CRRSA, ARP Schedule**
- **Operating Expense Per Pupil/Per Capita Tuition Charge 9-Month ADA**
- **Annual Statement of Affairs Form**
- **Accounting Rules Link**

Form Due Dates

- **Annual Financial Report (AFR)**
 - Due to Regional Office of Education on or before **October 15, 2023**
 - Due to ISBE **November 15, 2023**
 - If extension has been granted by ROE, due date may be extended until **December 15, 2023**
- **Budget**
 - Required to be approved by the District's Board by the end of the first quarter **September 30**
 - Due to ISBE **October 31, 2023**
- **Annual Statement of Affairs**
 - Due to ISBE **November 30, 2023**
 - After December 15 annually, upon 10 days prior written notice to the school district, the State Board of Education may discontinue the processing of payments to the State Comptroller's office on behalf of any school district that is not in compliance with submitting the Annual Statement of Affairs to ISBE.



Budget Form Changes

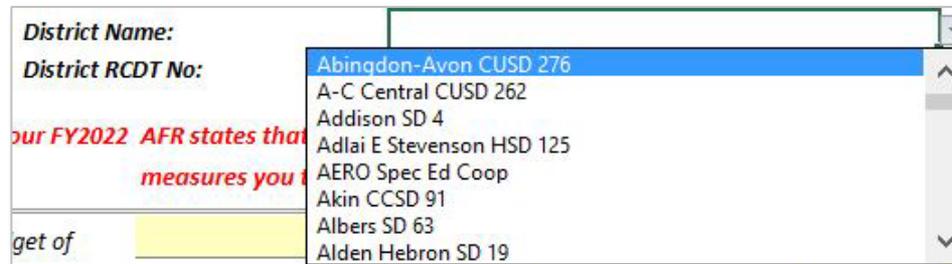
- Cover Tab
- EBF Spending Plan 30-34 Tab
- New submission through IWAS.



Cover Tab

District name (Line 13) can be selected by a searchable drop-down menu.

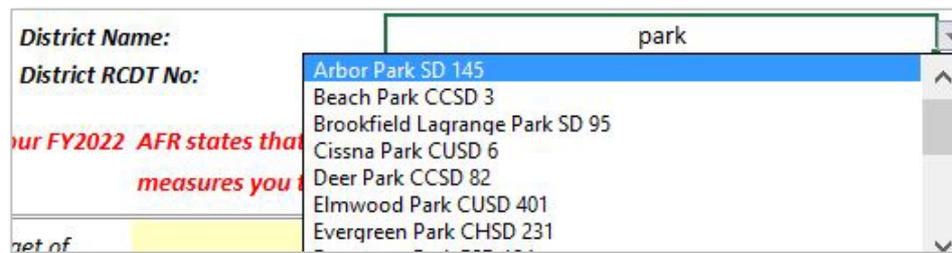
Select your district from the full list...



A screenshot of a software interface showing a form with a drop-down menu. The form has fields for "District Name:" and "District RCDT No:". The drop-down menu is open, displaying a list of district names. The first item, "Abingdon-Avon CUSD 276", is highlighted in blue. Other items in the list include "A-C Central CUSD 262", "Addison SD 4", "Adlai E Stevenson HSD 125", "AERO Spec Ed Coop", "Akin CCSD 91", "Albers SD 63", and "Alden Hebron SD 19".

District Name
Abingdon-Avon CUSD 276
A-C Central CUSD 262
Addison SD 4
Adlai E Stevenson HSD 125
AERO Spec Ed Coop
Akin CCSD 91
Albers SD 63
Alden Hebron SD 19

...or type **part** (not all) of your district name on Line 13 and hit "Enter." This will narrow your search.



A screenshot of the same software interface as above, but with the text "park" entered into the "District Name:" field. The drop-down menu is open, showing a filtered list of district names that contain the word "park". The first item, "Arbor Park SD 145", is highlighted in blue. Other items in the list include "Beach Park CCSD 3", "Brookfield Laqrange Park SD 95", "Cissna Park CUSD 6", "Deer Park CCSD 82", "Elmwood Park CUSD 401", and "Evergreen Park CHSD 231".

District Name
Arbor Park SD 145
Beach Park CCSD 3
Brookfield Laqrange Park SD 95
Cissna Park CUSD 6
Deer Park CCSD 82
Elmwood Park CUSD 401
Evergreen Park CHSD 231

Cover Tab

District type, RCDT, and county will fill automatically once district name is selected from drop-down menu.

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2022 - June 30, 2023

District Type:
 School District
 Joint Agreement

Accounting Basis:
[Click here to choose accounting basis](#)

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Abingdon-Avon CUSD 276

District RCDT No: 33-048-2760-26

If your FY2022 AFR states that you need to do a deficit reduction plan and your FY2023 budget is balanced, please state measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Abingdon-Avon CUSD 276, County of Knox

To determine if balanced, complete budget first.



Cover Tab Change

Accounting Basis has changed to check box.

Accounting Basis:

<input type="checkbox"/>	Cash
<input type="checkbox"/>	Accrual

EBF Spending Plan Tab

****For school districts only****

- Before completing the EBF Spending Plan, be sure to select your district name on the Cover tab. Certain content in the EBF Spending Plan tab will populate based on your selection.

Joint Agreements do not need to complete the EBF Spending Plan.
- Most questions within the EBF Spending Plan will be familiar to users who previously completed spending plans in IWAS. Instructions are provided throughout the template. Additional guidance, including a webinar and step-by-step instructions, can be found on ISBE's EBF Spending Plan webpage. (isbe.net/ebfspendingplan)
- The plan template concludes with a Completion Tracker table (see row 141). Use the tracker to confirm that you have successfully completed all required questions. For any question identified as incomplete, review the acceptance criteria to determine next steps.



Balancing Tab Changes

- Added a check for EBF Spending Tab:

54 10. EBF Spending Plan

55 All required questions have been answered.

INCOMPLETE

Reading the Balancing Tab

- **ALWAYS** check the Balancing tab before submitting to ISBE.
- Column B contains the reference to the tab and cells that are being checked. Column C will contain either “**OK**” or an “**ERROR**” message.

Reading the Balancing Tab

Once you locate an error on the Balancing tab...

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance. Out-of-balance conditions are marked here with an error message. <i>Once all errors are corrected, click "Save Budget for ISBE" button to the right and submit to ISBE.</i>	
<input type="button" value="Save Completed Budget for ISBE"/>	
Budget Item References	Message
Are all errors corrected?	Please correct errors below
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 23-27 tab)	
2. Cover Page (Cover tab)	
District Name must be input on Cover sheet.	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet. (If full dates present, disregard error.)	OK
Board Names must be typed on Cover sheet. (If error persists after names are typed, disregard error.)	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2021 for all Funds (Cells C3 - K3) <i>(Line must have a number or zero. Do not leave blank.)</i>	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2021 (Cell C83) <i>(Cell must have a number or zero. Do not leave blank.)</i>	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0



Reading the Balancing Tab

- The **orange header** lists the **tab** where the error occurs.
- Column B lists **cell(s)** to be changed.

3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2021 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2021 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	ERROR - ENTER AMOUNT. IF ZERO, ENTER NUMBER 0

- Column C lists the **error**. Follow its guidance to correct.

In the above example, an amount must be entered on Cell C83 on BudgetSum tab.

Reading the Balancing Tab - Example

When the user goes to BudgetSum 2-4 tab, Cell C83 and inputs an amount...

	A	B	C
1	<i>Begin entering data on EstRev 5-10 and EstExp 11-17 tabs.</i>		(10)
	Description: Enter Whole Numbers Only	Acct #	Educational
2	Student Activity ESTIMATED BEGINNING FUND BALANCE July 1, 2022 Fund 11		
83			999

Navigation: Cover | **BudgetSum 2-4** | CashSum 5 | EstRev 6-11 | EstE

...the error will clear on the **Balancing** tab.

3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2021 for all Funds (Cells C3 - K3) <i>(Line must have a number or zero. Do not leave blank.)</i>	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2021 (Cell C83) <i>(Cell must have a number or zero. Do not leave blank.)</i>	OK

Submitting the Budget Form-NEW!

- Submit the Budget Form. The completed Budget Form must be transmitted using the IWAS – School District Financial Reports system.
- School district administrators will be required to submit a fiscal year 2024 Budget Form using the system in IWAS.
- The Attachment Manager will no longer be available. Budgets must be submitted within the new system for ISBE to accept them.
- Training modules for the new system are available on ISBE's website.



Requirements for Amended Budget

- A formal amended budget is necessary if at least one of the following conditions are met:
 1. Total expenditures in a fund increase from the total expenditures reported in the originally-approved budget.
 2. Aggregate total of transfers between line items in a fund is greater than 10% of the total budget in the fund.

Requirements for Amended Budget

- For amended budgets, follow the same process as original budget:
 - Post notice of budget hearing and availability of budget for public inspection for at least 30 days prior to adoption.
 - After hearing, hold public meeting to adopt amended budget.
 - Post amended budget on district website (if applicable).

Budget Form Helpful Tips

- Use the correct year form (forms are updated annually).
- Fill out all required info.
- Resolve any errors on “Balancing” tab.

Budget Form Helpful Tips

- Helpful documents:
 - Budget FY2024 Instructions:
<https://www.isbe.net/Pages/School-District-Joint-Agreement.aspx>
 - Mechanics of a School District Budget:
<https://www.isbe.net/Documents/mechanics.pdf>
 - Part 100 Accounting Rules:
<https://www.isbe.net/Documents/100ARK.pdf>

Common Budget Errors

- Negative beginning cash on the CashSum tab:
 - On Line 3 of the CashSum tab, input Cash (Line 4) plus Investments (Line 5) from **Assets-Liab tab** of most recent AFR.

1	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
2											
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹										
5	Investments	120									



Common Budget Errors

- Negative ending cash on the CashSum tab:
 1. Check to ensure beginning cash balances have been properly entered.
 2. Document inter-fund loan or transfer as allowable.
 3. Reflect applicable borrowing that may be utilized.
 4. Increase revenue or decrease expenditure.

Common Budget Errors

- Missing itemization notes:
 - Input brief note on Itemize 21 tab in Column D for each line item on this tab.

A	C	D	E
This page is provided for detailed itemizations as requested within the body of the Report.			
<i>Please enter notes in "Source of Revenue/Use of Expense" column for the below line items. If page does not list specific revenues/expenditures, no itemization notes are required.</i>			
Fund-Account Number		Source of Revenue/Use of Expense	Amount
Estimated Revenues			
10-1993	Other Local Fees		\$2,000
10-1999	Other Local Revenues		\$50,000
10-4998	Other Restricted Grants Received from Fed. Govt. thru State		\$1,000,000
Estimated Expenditures			
10-2190	Other Support Services - Pupils		\$250,000

AFR Updates



AFR Update - Revenue Tab

- School Facility Occupation Tax Proceeds – open now for the Education Fund – 1983.

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 Years' Expenditures	1950
102	Payments of Surplus Moneys from TIF Districts	1960
103	Drivers' Education Fees	1970
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
109	Other Local Revenues (Describe & Itemize)	1999
110	Total Other Revenue from Local Sources	



AFR Update - Revenue Tab

- Title II - Part A – Supporting Effective Instruction – State Grants – 4935.

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
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
268	Medicaid Matching Funds - Fee-for-Service Program	4992
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	



AFR Update - Revenue Tab

- Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools – 4415.



207	TITLE IV	
208	Title IV - Student Support & Academic Enrichment Grant	4400
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	



AFR Update-Unpaid Fees

- New question 22 – unpaid fees data collection – on auditor’s questionnaire tab
- [Section 10-20 9a \(c\)](#) of the School Code requires that no public high school shall withhold a student’s grades, transcripts, or diploma because of an unpaid balance on the student’s school account. 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.
- To avoid an additional reporting mechanism, ISBE will collect this data via the fiscal year 2023, FY 2024, and FY 2025 AFR. 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. The total amount will be reported in the AFR on the Audit Questionnaire tab, Part C - Other Issues #22



Unpaid Fees (cont.)

47 **PART C - OTHER ISSUES**

48

49

50

51

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)

52

53

54

55

56

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\(c\)](#)

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.



AFR Update - Short-Term Long-Term Debt Tab

- New section for GASB 87 leases added to Short-Term Long-Term Debt tab

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		0	0	0	0	0	0
38										

AFR Update - Rest Tax Levies - Tort Im Tab

- Opened Tort Immunity – Other Disbursements cell for use in rare instance of transfer out of tort.

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	
22	Other Disbursements (Describe & Itemize)	-
23	Total Disbursements	
24	Ending Cash Basis Fund Balance as of June 30, 2023	



AFR Update - CARES CRRSA ARP Tab

- Added lines for ESSER III and GEER II in Revenue Section A for revenue recognized and reported on FY 2023 AFR for FY 2020-22 expenditures claimed during FY 2023.

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) 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	Total
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



AFR Update - CARES CRRSA ARP Tab

- Updated Revenue Section B with latest subprogram codes, grayed out 4210 that was not used in FY 2023.

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.									Total
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										0
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	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
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
Total Revenue Section B		0	0		0	0	0			0	0



AFR Update - ICR Computation Tab

- In line 10, added a note to clarify that only food costs are included (per state ICR plan).

	A	D	C	D	E
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 functional categories. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs 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 paid on or to persons whose salaries are classified as direct costs in the function listed. 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				

School District Financial Reports in IWAS

- Auditors are required to submit FY 2023 Annual Financial Reports (AFRs) using IWAS.
- Training modules for the IWAS system are available on ISBE's website.
<https://www.isbe.net/Pages/Annual-Financial-Report.aspx>
- The process will be the same as last year.



CARES CRRSA ARP Schedule Review



CARES Act, CRRSA Act, and ARP Act Schedule

- USDE reporting guidelines require states to submit revenues and expenditures for the federal stimulus funding for the CARES Act, CRRSA Act, and ARP Act.
- FY 2023 will have similar schedule as FY 2022.
- **All documents below are necessary for completion of the schedule. They can be found on [ISBE's Website – Annual Financial Report \(50-35\)](#) under the drop-down “Form.”**
 - CARES, CRRSA, ARP Schedule –located in the FY23 AFR (for auditors to complete after school district/joint agreement has completed below worksheet)
 - CARES, CRRSA, ARP Worksheet –stand alone worksheet (for school districts/joint agreements to complete for auditors)
 - CARES, CRRSA, ARP Instructions (link on worksheet, schedule, and website)

CARES Act, CRRSA Act, and ARP Act Schedule

Federal stimulus funds included on the FY 2023 AFR:

- ESSER I (CARES Act)
- ESSER II (CRRSA Act)
- GEER I (CARES Act)
- GEER II (CRRSA Act)
- ESSER III (only) (ARP)
- ARP Child Nutrition (ARP)
- ARP IDEA (ARP)
- ARP Homeless I (ARP)
- CURES (Coronavirus State and Local Fiscal Recovery Funds)
- Other CARES Act Revenue/Expenditures
- Other CRRSA Revenue/Expenditures
- Other ARP Revenue/Expenditures



CARES Act, CRRSA Act, and ARP Act Schedule

- Revenue – Part 1
 - Section A

7 Part 1: CARES, CRRSA, and ARP REVENUE											
8 Revenue Section A		9 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 Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
11 Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety		
12	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998									0
13	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998									0
14	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998									0
15	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									0
16	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0
20	Total Revenue Section A	0	0		0	0	0			0	0



CARES Act, CRRSA Act, and ARP Act Schedule

- Revenue – Part 1
 - Section B

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	
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24	ESSE I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
25	ESSE II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ, HT, ST)	4998										0
26	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
28	ESSE III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998										0
29	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210										0
30	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210										0
31	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
32	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
33	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
34	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
38	Total Revenue Section B		0	0		0	0	0			0	0



CARES Act, CRRSA Act, and ARP Act Schedule

- Expenditures

Part 2: CARES, CRRSA, and ARP EXPENDITURES										
Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.										
Expenditure Section A:		DISBURSEMENTS								
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
1. List the total expenditures for the Functions 1000 and 2000 below										
INSTRUCTION Total Expenditures	1000									0
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)										
Facilities Acquisition and Construction Services (Total)	2530									0
OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
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).										
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0
Expenditure Section B:										



Operating Expense Per Pupil/Per Capita Tuition Charge 9-Month ADA

- Three items need imputed by the auditor on the OEPP/PCTC tab:
 - **9-month ADA – line 98**
 - Districts' 9-Month Average Daily Attendance (ADA) is calculated within the Student Information System (SIS).
 - When completing the Operating Expense per Pupil (OEPP)/Per Capita Tuition Charge (PCTC) in the AFR, districts will need to access SIS to obtain the 9-month ADA for auditors.
 - Since the districts can edit their attendance after the fiscal year has ended, the 9-month ADA may change after the AFR is completed.
 - ISBE obtains the final 9-month ADA from SIS prior to final calculation of districts' OEPP/PCTC.
 - **ISBE will calculate the final OEPP/PCTC utilizing the final 9-month ADA.**
 - **Special Education EBF Contributions - line 192; English Learner EBF Contributions - line 193**
 - Go to the [Evidence-Based Funding Distribution Calculation webpage](#). 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.



Annual Statement of Affairs (ASA)

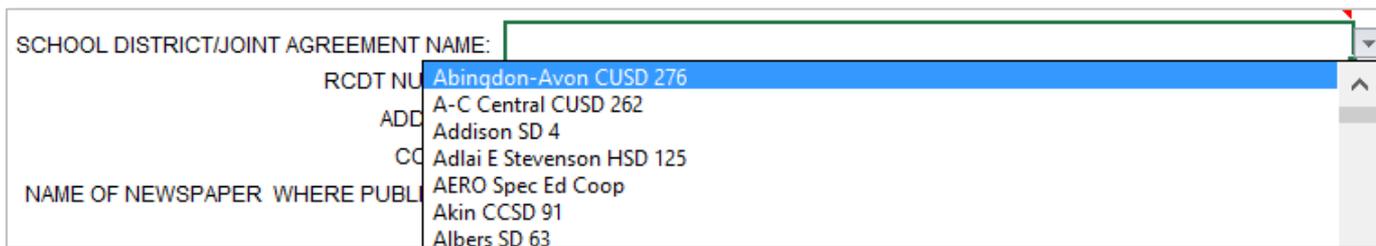
- No new changes from prior year
- Submission process will be the same as the prior year through our ISBE [Attachment Manager](#).
- Quick overview of form and requirements



ASA 1 Tab

District name (Line 9) is a searchable drop-down menu.

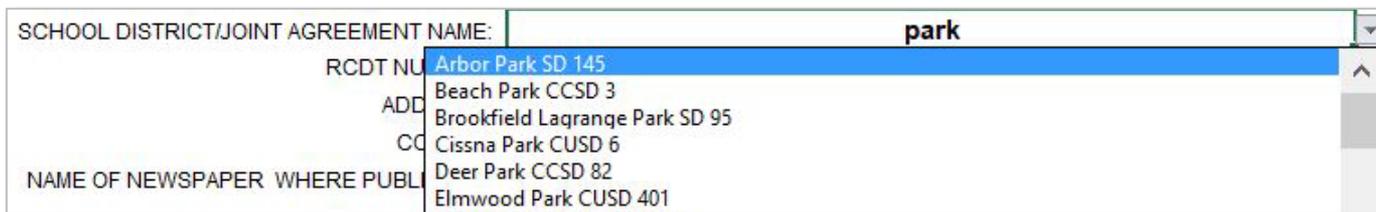
Select your district from the full list...



SCHOOL DISTRICT/Joint Agreement Name:

RCDT NU Abingdon-Avon CUSD 276
ADD A-C Central CUSD 262
CC Addison SD 4
NAME OF NEWSPAPER WHERE PUBL Adlai E Stevenson HSD 125
AERO Spec Ed Coop
Akin CCSD 91
Albers SD 63

...or type **part** (not all) of your district name on Line 9 to narrow your search.



SCHOOL DISTRICT/Joint Agreement Name:

RCDT NU Arbor Park SD 145
ADD Beach Park CCSD 3
CC Brookfield LaGrange Park SD 95
NAME OF NEWSPAPER WHERE PUBL Cissna Park CUSD 6
Deer Park CCSD 82
Elmwood Park CUSD 401

ASA 1 Tab Changes

District type, RCDT, and county will now **fill automatically** once district name is selected from drop-down menu.

SCHOOL DISTRICT/JOINT AGREEMENT NAME:	A-C Central CUSD 262
RCDT NUMBER:	01-009-2620-26
ADDRESS:	501 W Buchanan St Ashland, IL 62612 0260
COUNTY:	Cass



ASA 1 Tab Changes

Remember:

- You don't have to use the search bar – You can simply search from the full drop-down list.
- If using search bar, type **part** (not all) of the district name.
- If **incorrect district is selected** by mistake:
 - **Delete** the name and try again, OR
 - **Click the drop-down button** again to select from the full list of districts.
- If nothing is working, **redownload** the form.
- Still need help? Give us a call!



Submitting the ASA

ISBE cannot accept PDF forms.

1. Go to ISBE [Attachment Manager](#).
2. Select “School Financial Reports” as receiver.
3. Attach **Excel** file.
4. In submission email, include:
 - District name
 - Submission type (ASA)

ASA Helpful Tips

- Use the correct year form (forms are updated annually).
- ASA1 tab:
 - List **name of newspaper** where ASA was published.
 - Check the **“Assurance” box**.
 - Joint Agreements **MUST** include enrollment unless one of the following is true:
 - The entity is exclusively a flow-through for grant funds.
 - The entity is a Co-op that **DOES NOT** provide instruction OR services such as speech, psychology, hearing, etc. to students. (Co-ops that provide such services **SHOULD** still provide a headcount of students served in the enrollment section.)

ASA Helpful Tips

- List **Reserved/Unreserved Fund Balance** amounts on ASA 2 tab.
- List **Fund Balance as of July 1st** amounts on ASA 3 tab.
- Ensure final totals match:
 - **ASA 2 tab** should match **Assets-Liab tab** of AFR.
 - **ASA 3 tab** should match **Acct Summary tab** of AFR.
- Complete Contracts Over 25K tab. If no contracts, click “**No Contracts Over \$25K Awarded**” button.
- Attachment Manager:
 - Ensure your email is typed correctly
 - List district name
 - List submission type (ASA)

ASA Helpful Tips

- Helpful documents:
 - ASA FY2023 Instructions:
<https://www.isbe.net/Pages/Annual-Statement-of-Affairs.aspx>
 - AFR's on ISBE Archives (Cerberus):
<https://cerberus.isbe.net/file>
 - To access, enter username **“finread”**
 - No password required

Accounting Rules Link

23 Illinois Administrative Code, Part 100

Requirements for Accounting, Budgeting, Financial Reporting, and Auditing

Questions: finance1@isbe.net or 217-785-8779

