

Streator Township High School District No. 40

Streator, Illinois

Annual Financial Report

For the Fiscal Year Ended

June 30, 2023

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

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Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report on Annual Financial Report

To the Board of Education
Streator Township High School District No. 40
Streator, Illinois

Opinions

We have audited the accompanying financial statements of Streator Township High School District No. 40 (the District) which comprise the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of the District as of June 30, 2023, and each funds' respective revenues received, expenditures disbursed, other sources (uses) and changes in fund balances, revenues received, and expenditures disbursed -budget to actual, for the year then ended in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

The answers and comments contained in the Auditor’s Questionnaire on page 11 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 26, 2023

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Education
Streator Township High School District No. 40
Streator, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements of Streator Township High School District No. 40 (the District) which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 26, 2023. Our opinions were adverse due to the financial statements not being prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with financial reporting provisions of the Illinois State Board of Education as described in Note #1.

Report of Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Gorenz and Associates, Ltd.

Peoria, Illinois
October 26, 2023

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

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

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

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i>		<u>Accounting Basis:</u>		<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 35050040017		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL		Name of Auditing Firm: Gorenz and Associates, Ltd.	
County Name: LaSalle & Livingston		School District Lookup Tool School District Directory		Name of Audit Manager: Jason A Hohulin, CPA	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Streator Twp HSD 40		<u>Filing Status:</u>		Address: 4200 N Knoxville Ave.	
Address: 202 W Lincoln Street		Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)		City: Peoria State: IL Zip Code: 61614	
City: Streator		Annual Financial Report (AFR) Instructions		Phone Number: 309-685-7621 Fax Number: 309-685-4758	
Email Address: scameron@streatorhs.org		0		IL License Number (9 digit): 065-034212 Expiration Date: 9/30/2024	
Zip Code: 61364				Email Address: jhohulin@gorenzcpa.com	
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net		ISBE Use Only	
		Single Audit Questions 217-782-5630 or GATA@isbe.net			
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC	
District Superintendent/Administrator Name (Type or Print): Scott Cameron		Township Treasurer Name (type or print)		Regional Superintendent/Cook ISC Name (Type or Print):	
Email Address: scameron@streatorhs.org		Email Address:		Email Address:	
Telephone: 815-672-0545	Fax Number: 815-673-1238	Telephone:	Fax Number:	Telephone:	Fax Number:
Signature & Date:		Signature & Date:		Signature & Date:	

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

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

35-050-0400-17_AFR22 Streator Twp HSD 40

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
 This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
[23. Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C. \(Part 100\)](#)

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ **10,150.00**
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Gorenz and Associates, Ltd.

Name of Audit Firm (print)

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

Gorenz and Associates, Ltd.
Signature

10/26/2023
mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	FINANCIAL PROFILE INFORMATION													
2														
3	<i>Required to be completed for school districts only.</i>													
4														
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)													
6														
7	Tax Year 2022			Equalized Assessed Valuation (EAV):						255,994,986				
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.016067	+	0.002480	+	0.001190	=	0.019740	0.000496					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance				
17	15,969,766			12,900,697			3,069,069			13,804,281				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		+		0		+		0		+		0	
24	Other		Total											
25	0		=		0									
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts,						17,663,654						
33	<input type="checkbox"/>	b. 13.8% for unit districts.												
34														
35	Long-Term Debt Outstanding:													
36														
37	c. Long-Term Debt (Principal only)		Acct											
38	Outstanding:.....		511		16,900,000									
39														
40														
41	E. Material Impact on Financial Position													
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.													
43	Attach sheets as needed explaining each item checked.													
44														
45	<input type="checkbox"/>	Pending Litigation												
46	<input type="checkbox"/>	Material Decrease in EAV												
47	<input type="checkbox"/>	Material Increase/Decrease in Enrollment												
48	<input type="checkbox"/>	Adverse Arbitration Ruling												
49	<input type="checkbox"/>	Passage of Referendum												
50	<input type="checkbox"/>	Taxes Filed Under Protest												
51	<input type="checkbox"/>	Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
52	<input type="checkbox"/>	Other Ongoing Concerns (Describe & Itemize)												
53														
54	<i>Comments:</i>													
55														
56														
57														
58														
59														
60														
61														
62														

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: Streator Twp HSD 40																
8	District Code: 35050040017																
9	County Name: LaSalle & Livingston																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 13,804,281.00 Ratio 0.864 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 15,969,766.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 12,900,697.00 Ratio 0.808 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 15,969,766.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) 0 Value 1.40																
21	Possible Adjustment:																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 13,804,281.00 Days 385.21 Score 4																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 35,835.27 Weight 0.10																
26	Value 0.40																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 Total Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 4,295,339.87 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) 16,900,000.00 Total Percent 4.32 Score 1																
33	Total Long-Term Debt Allowed (P3, Cell H32) 17,663,654.03 Weight 0.10																
34	Value 0.10																
35																	
36																	
37																	
38																	
39																	
40																	
41																	
42																	
															Total Profile Score:		3.70 *
	Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u>																
	* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.																

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

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		775,778	100,393	1,398	166,479	27,252	34,403	32	6,619	9,309
5	Investments	120	7,632,064	3,862,182	185,618	62,058	634,175	4,322,298	1,205,295	313	191,819
6	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		8,407,842	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	0	0	0	0	0	0	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	13,051	223,368	0	0	223,442	0	0	0	0
39	Unreserved Fund Balance	730	8,394,791	3,739,207	187,016	228,537	437,985	4,356,701	1,205,327	6,932	201,128
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		8,407,842	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	194,878								
46	Total Student Activity Current Assets For Student Activity Funds		194,878								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	194,878								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		194,878								
51	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		8,602,720	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	207,929	223,368	0	0	223,442	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	8,394,791	3,739,207	187,016	228,537	437,985	4,356,701	1,205,327	6,932	201,128
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		8,602,720	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128

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

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

1	A	B	L	M	N
2	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
3				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		239,621		
5	Investments	120	32,992		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		272,613		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		1,547,158	
17	Building & Building Improvements	230		52,873,050	
18	Site Improvements & Infrastructure	240		1,641,070	
19	Capitalized Equipment	250		2,957,394	
20	Construction in Progress	260		162,559	
21	Amount Available in Debt Service Funds	340			187,016
22	Amount to be Provided for Payment on Long-Term Debt	350			16,712,984
23	Total Capital Assets			59,181,231	16,900,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			16,900,000
37	Total Long-Term Liabilities				16,900,000
38	Reserved Fund Balance	714	272,613		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			59,181,231	
41	Total Liabilities and Fund Balance		272,613	59,181,231	16,900,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		272,613		
52	Total Capital Assets District with Student Activity Funds			59,181,231	16,900,000
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				16,900,000
57	Reserved Fund Balance District with Student Activity Funds	714	272,613		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			59,181,231	
60	Total Liabilities and Fund Balance District with Student Activity Funds		272,613	59,181,231	16,900,000
61					
62					

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	4,449,651	2,157,440	1,185,339	545,852	333,611	112,669	211,737	879,807	125,371
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	5,826,109	0	0	225,545	660	50,000	0	0	0
7	FEDERAL SOURCES	4000	2,512,853	40,104	0	475	17,134	0	0	0	0
8	Total Direct Receipts/Revenues		12,788,613	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371
9	Receipts/Revenues for "On Behalf" Payments ²	3998	3,290,478	0	0	0	0	0		0	0
10	Total Receipts/Revenues		16,079,091	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	7,641,480				128,608			0	
13	Support Services	2000	3,165,531	1,068,166		629,353	138,710	143,218		893,282	39,025
14	Community Services	3000	138,756	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	257,411	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,495,333	0	0			0	0
17	Total Direct Disbursements/Expenditures		11,203,178	1,068,166	1,495,333	629,353	267,318	143,218		893,282	39,025
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,290,478	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		14,493,656	1,068,166	1,495,333	629,353	267,318	143,218		893,282	39,025
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,585,435	1,129,378	(309,994)	142,519	84,087	19,451	211,737	(13,475)	86,346
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	4,000,000		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	95,000	0		0	3,905,000	0	0
34	Premium on Bonds Sold	7220	0	0	87,988	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	155	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		155	0	182,988	0	0	4,000,000	3,905,000	0	0
45	OTHER USES OF FUNDS (8000)										

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							4,000,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	0				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		0	0	0	0	0	0	4,000,000	0	0
77	Total Other Sources/Uses of Funds		155	0	182,988	0	0	4,000,000	(95,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,585,590	1,129,378	(127,006)	142,519	84,087	4,019,451	116,737	(13,475)	86,346
79	Fund Balances without Student Activity Funds - July 1, 2022		6,822,252	2,833,197	314,022	86,018	577,340	337,250	1,088,590	20,407	114,782
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances without Student Activity Funds - June 30, 2023		8,407,842	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128
84											
85	Student Activity Fund Balance - July 1, 2022		181,659								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	319,123								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	305,904								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		13,219								
91	Student Activity Fund Balance - June 30, 2023		194,878								

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

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	4,768,774	2,157,440	1,185,339	545,852	333,611	112,669	211,737	879,807	125,371
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	5,826,109	0	0	225,545	660	50,000	0	0	0
96	FEDERAL SOURCES	4000	2,512,853	40,104	0	475	17,134	0	0	0	0
97	Total Direct Receipts/Revenues		13,107,736	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371
98	Receipts/Revenues for "On Behalf" Payments ²	3998	3,290,478	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		16,398,214	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	7,947,384				128,608			0	
102	Support Services	2000	3,165,531	1,068,166		629,353	138,710	143,218		893,282	39,025
103	Community Services	3000	138,756	0		0	0	0			
104	Payments to Other Districts & Governmental Units	4000	257,411	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	1,495,333	0	0	0		0	0
106	Total Direct Disbursements/Expenditures		11,509,082	1,068,166	1,495,333	629,353	267,318	143,218		893,282	39,025
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	3,290,478	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		14,799,560	1,068,166	1,495,333	629,353	267,318	143,218		893,282	39,025
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,598,654	1,129,378	(309,994)	142,519	84,087	19,451	211,737	(13,475)	86,346
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		155	0	182,988	0	0	4,000,000	3,905,000	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		0	0	0	0	0	4,000,000	0	0	0
115	Total Other Sources/Uses of Funds		155	0	182,988	0	0	4,000,000	(95,000)	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		8,602,720	3,962,575	187,016	228,537	661,427	4,356,701	1,205,327	6,932	201,128

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

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

	A	B	C	D	E	F	G	H	I	J	K
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
1	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
3	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		3,909,425	603,306	1,170,771	289,587	109,406	0	120,661	714,546	120,661
6	Leasing Purposes Levy ⁸	1130	0	120,661							
7	Special Education Purposes Levy	1140	48,265	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					183,986				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		3,957,690	723,967	1,170,771	289,587	293,392	0	120,661	714,546	120,661
13	PAYMENTS IN LIEU OF TAXES										
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210	15,795	2,337	4,538	1,122	1,135	0	467	2,771	467
16	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
17	Corporate Personal Property Replacement Taxes ⁹	1230	0	1,344,619	0	253,000	24,600	0	0	160,000	0
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
19	Total Payments in Lieu of Taxes		15,795	1,346,956	4,538	254,122	25,735	0	467	162,771	467
20	TUITION										
21	TUITION	1300									
22	Regular - Tuition from Pupils or Parents (In State)	1311	0								
23	Regular - Tuition from Other Districts (In State)	1312	0								
24	Regular - Tuition from Other Sources (In State)	1313	0								
25	Regular - Tuition from Other Sources (Out of State)	1314	0								
26	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0								
27	Summer Sch - Tuition from Other Districts (In State)	1322	0								
28	Summer Sch - Tuition from Other Sources (In State)	1323	0								
29	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
30	CTE - Tuition from Pupils or Parents (In State)	1331	0								
31	CTE - Tuition from Other Districts (In State)	1332	0								
32	CTE - Tuition from Other Sources (In State)	1333	0								
33	CTE - Tuition from Other Sources (Out of State)	1334	0								
34	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
35	Special Ed - Tuition from Other Districts (In State)	1342	7,707								
36	Special Ed - Tuition from Other Sources (In State)	1343	0								
37	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
38	Adult - Tuition from Pupils or Parents (In State)	1351	0								
39	Adult - Tuition from Other Districts (In State)	1352	0								
40	Adult - Tuition from Other Sources (In State)	1353	0								
41	Adult - Tuition from Other Sources (Out of State)	1354	0								
42	Total Tuition		7,707								
43	TRANSPORTATION FEES										
44	TRANSPORTATION FEES	1400									
45	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
46	Regular - Transp Fees from Other Districts (In State)	1412				0					
47	Regular - Transp Fees from Other Sources (In State)	1413				0					
48	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
49	Regular Transp Fees from Other Sources (Out of State)	1416				0					
50	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
51	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
52	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
53	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
54	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
55	CTE - Transp Fees from Other Districts (In State)	1432				0					
56	CTE - Transp Fees from Other Sources (In State)	1433				0					
57	CTE - Transp Fees from Other Sources (Out of State)	1434				0					

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

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	181,026	77,412	10,236	2,260	14,675	5,951	90,720	2,703	4,261
66	Gain or Loss on Sale of Investments	1520	(1,593)	(303)	(206)	(117)	(191)	41	(111)	(213)	(18)
67	Total Earnings on Investments		179,433	77,109	10,030	2,143	14,484	5,992	90,609	2,490	4,243
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	19,908								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		19,908								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	52,472	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	75,271	0							
80	Book Store Sales	1730	7,111	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0							
82	Student Activity Funds Revenues	1799	319,123								
83	Total District/School Activity Income (without Student Activity Funds)		134,854	0							
84	Total District/School Activity Income (with Student Activity Funds)		453,977								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	115								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		115								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	3,757							
98	Contributions and Donations from Private Sources	1920	14,679	5,500	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	2,900	0							
101	Refund of Prior Years' Expenditures	1950	76	151	0	0	0	0		0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	104,690	0	0	0
103	Drivers' Education Fees	1970	22,810								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0					1,987			
106	Payment from Other Districts	1991	0	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0		0	0
109	Other Local Revenues (Describe & Itemize)	1999	93,684	0	0	0	0	0	0	0	0
110	Total Other Revenue from Local Sources		134,149	9,408	0	0	0	106,677	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,449,651	2,157,440	1,185,339	545,852	333,611	112,669	211,737	879,807	125,371
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,768,774								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	5,331,175	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		5,331,175	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	232,853			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	29,315			0					
131	Special Education - Orphanage - Summer Individual	3130	0			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		262,168	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	74,512	0			0				
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	22,415	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	0	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		96,927	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	1,546								
149	School Breakfast Initiative	3365	0	0			0				
150	Driver Education	3370	32,758	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		5,071	0				
155	Transportation - Special Education	3510	0	0		220,474	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		225,545	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	72,010			0	660				
161	Early Childhood - Block Grant	3705	0	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0				0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				50,000			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	29,525		0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		494,934	0	0	225,545	660	50,000	0	0	0
172	Total Receipts from State Sources	3000	5,826,109	0	0	225,545	660	50,000	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	780,287	23,040		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		780,287	23,040		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	8,484	0		0	109				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		8,484	0		0	109				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	309,570				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	49,813				0				
196	Summer Food Service Program	4225	0				0				
197	Child and Adult Care Food Program	4226	0				0				
198	Fresh Fruits & Vegetables	4240	0				0				
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		359,383				0				
201	TITLE I										
202	Title I - Low Income	4300	296,361	0		0	2,768				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		296,361	0		0	2,768				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	23,363	0		0	286				
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0		0	0				
210	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
211	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
212	Total Title IV		23,363	0		0	286				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
215	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
216	Fed - Spec Education - IDEA - Flow Through	4620	101,918	0		0	1,983				
217	Fed - Spec Education - IDEA - Room & Board	4625	18,153	0		0	0				
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
220	Total Federal - Special Education		120,071	0		0	1,983				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
223	CTE - Other (Describe & Itemize)	4799	0	0			0				
224	Total CTE - Perkins		0	0			0				
225	Federal - Adult Education	4810	0	0			0				
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Low Income	4851	0	0		0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901	0								
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
258	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0			0	0				
260	McKinney Education for Homeless Children	4920	0	0		0	0				
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
262	Title II - Teacher Quality	4932	46,433	0		0	572				
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
264	Federal Charter Schools	4960	0	0		0	0				
265	State Assessment Grants	4981	0	0		0	0				
266	Grant for State Assessments and Related Activities	4982	0	0		0	0				
267	Medicaid Matching Funds - Administrative Outreach	4991	25,320	0		0	0				
268	Medicaid Matching Funds - Fee-for-Service Program	4992	76,809	0		0	0				
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	776,342	17,064		475	11,416	0			0
270	Total Restricted Grants-in-Aid Received from the Federal Govt Thru the State		1,732,566	17,064	0	475	17,134	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	2,512,853	40,104	0	475	17,134	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		12,788,613	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		13,107,736	2,197,544	1,185,339	771,872	351,405	162,669	211,737	879,807	125,371

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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	2,715,227	545,062	48,998	153,175	7,510	7,477	1,645	0	3,479,094	3,830,341
6	Tuition Payment to Charter Schools	1115			0						0	2,000
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	1,185,438	154,122	15,587	20,837	242,543	180	0	0	1,618,707	1,660,605
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	773,235	111,919	10,518	96,113	93,711	9,004	2,219	0	1,096,719	1,477,876
14	Interscholastic Programs	1500	393,177	15,638	95,860	95,106	69,363	35,173	1,505	0	705,822	886,734
15	Summer School Programs	1600	9,496	1,115	0	0	0	0	0	0	10,611	10,943
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	132,846	16,561	11,707	3,087	0	0	0	0	164,201	173,944
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Truant Alternative & Optional Programs	1900	133,093	22,525	0	2,847	0	0	0	0	158,465	161,227
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						407,861			407,861	420,000
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						305,904			305,904	235,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	5,342,512	866,942	182,670	371,165	413,127	459,695	5,369	0	7,641,480	8,623,670
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	5,342,512	866,942	182,670	371,165	413,127	765,599	5,369	0	7,947,384	8,858,670
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	281,549	20,067	606	3,658	0	200	0	0	306,080	307,020
39	Guidance Services	2120	258,333	33,182	10,035	77,910	0	107	0	0	379,567	391,711
40	Health Services	2130	65,152	8,096	500	2,877	0	0	0	0	76,625	105,323
41	Psychological Services	2140	55,206	0	0	0	0	0	0	0	55,206	55,208
42	Speech Pathology & Audiology Services	2150	54,266	19,015	0	0	0	225	0	0	73,506	74,403
43	Other Support Services - Pupils (Describe & Itemize)	2190	45,136	8,720	0	0	0	0	0	0	53,856	53,935
44	Total Support Services - Pupils	2100	759,642	89,080	11,141	84,445	0	532	0	0	944,840	987,600
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	13,406	875	38,299	0	0	0	0	0	52,580	109,643
47	Educational Media Services	2220	215,234	18,267	9,834	47,188	777,582	60,054	37,797	0	1,165,956	1,318,722
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	10,235
49	Total Support Services - Instructional Staff	2200	228,640	19,142	48,133	47,188	777,582	60,054	37,797	0	1,218,536	1,438,600
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	58,797	3,349	0	8,772	0	0	70,918	85,150
52	Executive Administration Services	2320	112,441	22,321	2,066	0	0	2,721	0	0	139,549	147,192
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	112,441	22,321	60,863	3,349	0	11,493	0	0	210,467	232,342

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	157,432	57,693	199	4,984	0	828	0	0	221,136	221,560
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	750	420	0	0	0	0	1,170	1,920
59	Total Support Services - School Administration	2400	157,432	57,693	949	5,404	0	828	0	0	222,306	223,480
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	126,656	0	13,237	1,296	0	0	0	0	141,189	142,437
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	73,872
65	Food Services	2560	33,896	5,570	344,382	1,468	0	0	0	0	385,316	470,244
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	160,552	5,570	357,619	2,764	0	0	0	0	526,505	686,553
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900	10,393	0	1,524	30,960	0	0	0	0	42,877	52,517
76	Total Support Services	2000	1,429,100	193,806	480,229	174,110	777,582	72,907	37,797	0	3,165,531	3,621,092
77	COMMUNITY SERVICES (ED)	3000	0	0	73,412	2,485	62,859	0	0	0	138,756	152,562
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			169,740			23,158			192,898	180,809
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			0			0	0
84	Payments for Community College Programs	4170			0			0			0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			16,934			16,934	16,934
86	Total Payments to Other Govt Units (In-State)	4100			169,740			40,092			209,832	197,743
87	Payments for Regular Programs - Tuition	4210						6,384			6,384	6,500
88	Payments for Special Education Programs - Tuition	4220						41,195			41,195	48,664
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						47,579			47,579	55,164
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			169,740			87,671			257,411	252,907
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0

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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		6,771,612	1,060,748	906,051	547,760	1,253,568	620,273	43,166	0	11,203,178	12,650,231
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		6,771,612	1,060,748	906,051	547,760	1,253,568	926,177	43,166	0	11,509,082	12,885,231
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,585,435	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,598,654	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	65,017	0	151,501	0	0	0	216,518	1,133,001
128	Operation & Maintenance of Plant Services	2540	198,108	63,100	317,948	240,560	16,983	0	0	0	836,699	950,936
129	Pupil Transportation Services	2550	0	0	5,647	0	9,302	0	0	0	14,949	17,448
130	Food Services	2560					0		0		0	0
131	Total Support Services - Business	2500	198,108	63,100	388,612	240,560	177,786	0	0	0	1,068,166	2,101,385
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	198,108	63,100	388,612	240,560	177,786	0	0	0	1,068,166	2,101,385
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		198,108	63,100	388,612	240,560	177,786	0	0	0	1,068,166	2,101,385
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										1,129,378	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						524,333			524,333	524,333
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						970,000			970,000	970,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400				1,000		0			1,000	1,500
176	Total Debt Services	5000				1,000		1,494,333			1,495,333	1,495,833
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures					1,000		1,494,333			1,495,333	1,495,833
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(309,994)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	0	0	581,224	13,259	34,870	0	0	0	629,353	857,150
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	0	0	581,224	13,259	34,870	0	0	0	629,353	857,150
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110						0			0	0
193	Payments for Special Education Programs	4120						0			0	0
194	Payments for Adult/Continuing Education Programs	4130						0			0	0
195	Payments for CTE Programs	4140						0			0	0
196	Payments for Community College Programs	4170						0			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						0			0	0
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	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		0	0	581,224	13,259	34,870	0	0	0	629,353	857,150
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										142,519	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		41,464							41,464	40,653
220	Pre-K Programs	1125		0							0	3,462
221	Special Education Programs (Functions 1200-1220)	1200		55,690							55,690	57,207
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		0							0	0
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		10,696							10,696	12,916
227	Interscholastic Programs	1500		16,937							16,937	17,819
228	Summer School Programs	1600		135							135	142
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		1,813							1,813	1,764
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		1,873							1,873	1,893
233	Total Instruction	1000		128,608							128,608	135,856
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		12,741							12,741	12,030
237	Guidance Services	2120		8,183							8,183	9,324
238	Health Services	2130		7,864							7,864	7,850
239	Psychological Services	2140		801							801	801
240	Speech Pathology & Audiology Services	2150		703							703	705
241	Other Support Services - Pupils (Describe & Itemize)	2190		602							602	603
242	Total Support Services - Pupils	2100		30,894							30,894	31,313
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		187							187	193
245	Educational Media Services	2220		9,866							9,866	9,868
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		10,053							10,053	10,061
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		8,941							8,941	9,209
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		6,172							6,172	6,409
254	Total Support Services - General Administration	2300		15,113							15,113	15,618
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		7,611							7,611	7,927
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		7,611							7,611	7,927

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		0							0	0
261	Fiscal Services	2520		15,164							15,164	15,581
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		54,931							54,931	58,201
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		4,149							4,149	4,144
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		74,244							74,244	77,926
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900		795							795	1,200
276	Total Support Services	2000		138,710							138,710	144,045
277	COMMUNITY SERVICES (MR/SS)	3000		0							0	136
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			267,318				0			267,318	280,037
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										84,087	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	15,338	0	127,880	0	0	0	143,218	4,437,680
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	15,338	0	127,880	0	0	0	143,218	4,437,680
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	15,338	0	127,880	0	0	0	143,218	4,437,680
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										19,451	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911									0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	99,197	0	0	0	0	0	0	0	99,197	99,198
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	66,946	217	219,127	2,527	0	0	0	0	288,817	295,586

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
365	Total Support Services - General Administration	2300	166,143	217	219,127	2,527	0	0	0	0	388,014	394,784
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	239,721	0	0	0	0	0	0	0	239,721	239,722
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	239,721	0	0	0	0	0	0	0	239,721	239,722
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	265,547	0	0	0	0	0	0	0	265,547	265,548
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	265,547	0	0	0	0	0	0	0	265,547	265,548
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	671,411	217	219,127	2,527	0	0	0	0	893,282	900,054
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		671,411	217	219,127	2,527	0	0	0	0	893,282	900,054
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(13,475)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	39,025	0	0	0	39,025	238,000
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	39,025	0	0	0	39,025	238,000
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	39,025	0	0	0	39,025	238,000
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300										
451	Principal Retired)							0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	39,025	0	0	0	39,025	238,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										86,346	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	3,909,425		3,909,425	4,113,097
5	Operations & Maintenance	603,306		603,306	634,740	634,740
6	Debt Services **	1,170,771		1,170,771	1,055,160	1,055,160
7	Transportation	289,587		289,587	304,685	304,685
8	Municipal Retirement	109,406		109,406	90,008	90,008
9	Capital Improvements	0		0		0
10	Working Cash	120,661		120,661	126,948	126,948
11	Tort Immunity	714,546		714,546	800,010	800,010
12	Fire Prevention & Safety	120,661		120,661	126,948	126,948
13	Leasing Levy	120,661		120,661	126,948	126,948
14	Special Education	48,265		48,265	50,789	50,789
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	183,986		183,986	200,009	200,009
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	7,391,275	0	7,391,275	7,629,342	7,629,342
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding	Beginning	Issued	Retired	Outstanding			
			July 1, 2022	July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023			
			July 1, 2022	July 1, 2022 thru	July 1, 2022 thru	July 1, 2022 thru	Ending June 30, 2023			
			July 1, 2022	June 30, 2023	June 30, 2023	June 30, 2023				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
4	Total CPRT Notes						0			
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund						0			
7	Operations & Maintenance Fund						0			
8	Debt Services - Construction						0			
9	Debt Services - Working Cash						0			
10	Debt Services - Refunding Bonds						0			
11	Transportation Fund						0			
12	Municipal Retirement/Social Security Fund						0			
13	Fire Prevention & Safety Fund						0			
14	Other - (Describe & Itemize)						0			
15	Total TAWs		0	0	0	0	0			
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund						0			
18	Operations & Maintenance Fund						0			
19	Fire Prevention & Safety Fund						0			
20	Other - (Describe & Itemize)						0			
21	Total TANs		0	0	0	0	0			
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)						0			
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)						0			
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
		(mm/dd/yy)			Beginning July 1, 2022	July 1, 2022 thru	(Described and Itemize)	July 1, 2022 thru	June 30, 2023	for Payment on Long-
						June 30, 2023		June 30, 2023		Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
	Identification or Name of Issue	(mm/dd/yy)			Beginning July 1, 2022	July 1, 2022 thru	(Described and Itemize)	July 1, 2022 thru	June 30, 2023	for Payment on Long-
						June 30, 2023		June 30, 2023		Term Debt
46	Refunding 2012	12/01/12	7,570,000	3	970,000			970,000	0	0
47	General Obligation 2018	12/20/18	6,645,000	4	6,645,000				6,645,000	6,644,874
48	General Obligation 2019	08/08/19	6,255,000	2	6,255,000				6,255,000	6,254,915
49	General Obligation 2022	11/08/22	4,000,000	2		4,000,000			4,000,000	3,813,195
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			24,470,000		13,870,000	4,000,000	0	970,000	16,900,000	16,712,984
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds					7. Other	10. Other
68	2. Funding Bonds			5. Tort Judgment Bonds					8. Other	11. Other
69	3. Refunding Bonds			6. Building Bonds					9. Other	12. Other

	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												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	1,547,158			1,547,158						1,547,158
6	Depreciable Land	222	0			0	50	0			0	0
7	Buildings	230										
8	Permanent Buildings	231	52,847,048	26,002		52,873,050	50	18,148,911	907,300		19,056,211	33,816,839
9	Temporary Buildings	232	0			0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	1,617,343	23,727		1,641,070	20	574,303	75,902		650,205	990,865
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,543,084	1,385,971	144,096	2,784,959	10	680,412	278,495	144,096	814,811	1,970,148
13	5 Yr Schedule	252	137,565	34,870		172,435	5	109,507	26,259		135,766	36,669
14	3 Yr Schedule	253	0			0	3	0			0	0
15	Construction in Progress	260	0	162,559		162,559	--					162,559
16	Total Capital Assets	200	57,692,198	1,633,129	144,096	59,181,231		19,513,133	1,287,956	144,096	20,656,993	38,524,238
17	Non-Capitalized Equipment	700				43,166	10		4,317			
18	Allowable Depreciation								1,292,273			

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2022						20,407					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	877,317	48,265				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,490					
7	Drivers' Education Fees					10-1970					22,810	
8	School Facility Occupation Tax Proceeds					30 or 60-1983				1,987		
9	Driver Education					10 or 20-3370					32,758	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						879,807	48,265	0	1,987	55,568	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		48,265			55,568	
15	Facilities Acquisition & Construction Services					20 or 60-2530				1,987		
16	Tort Immunity Services					80	893,282					
17	DEBT SERVICE											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						893,282	48,265	0	1,987	55,568	
24	Ending Cash Basis Fund Balance as of June 30, 2023						6,932	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	6,932	0	0	0	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a										
29											
30	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	893,282				
32						Total Reserve Remaining:	6,932				
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						135,562				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						30,935				
39	Risk Management and Claims Service						24,386				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						671,628				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						28,244				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						2,527				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	<h1 style="margin:0;">CARES, CRRSA, and ARP SCHEDULE - FY 2023</h1>											
2	<h2 style="margin:0;">Please read schedule instructions before completing.</h2>											
3	<div style="float: right; border: 1px solid blue; padding: 5px; background-color: #4a86e8; color: white; text-align: center; width: fit-content;"> Click below for schedule instructions: </div> <div style="float: right; border: 1px solid blue; padding: 10px; background-color: #4a86e8; color: white; text-align: center; width: fit-content; margin-top: 10px;"> SCHEDULE INSTRUCTIONS </div>											

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
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	
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

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.
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		(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	
25	ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998									0
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST)	4998	353,940	1,982		1,586					357,508
27	GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998									0
28	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998									0
29	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3)	4998	379,249	15,082		9,830					404,161
30	CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210									0
31	ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	20,201								20,201
32	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	41,629								41,629
33	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	1,524		475						1,999

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		796,543	17,064		475	11,416	0			0	825,498

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

40												
41	Total Other Federal Revenue (Section A plus Section B)	4998	776,342	17,064		475	11,416	0			0	805,297
42	Total Other Federal Revenue from Revenue Tab	4998	776,342	17,064		475	11,416	0			0	805,297
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
52	FUNCTION									
53	1. List the total expenditures for the Functions 1000 and 2000 below									
54	INSTRUCTION Total Expenditures			1,777						1,777
55	SUPPORT SERVICES Total Expenditures	10,645	1,934							12,579
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)									
58	Facilities Acquisition and Construction Services (Total)									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)									0
60	FOOD SERVICES (Total)									0
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).									
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)			1,777						1,777
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)									0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)			1,777	0	0		0		1,777

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
70	FUNCTION									
71	1. List the total expenditures for the Functions 1000 and 2000 below									
72	INSTRUCTION Total Expenditures	52,965	14,867	595	23,546					91,973
73	SUPPORT SERVICES Total Expenditures	5,921		24,565	109,342					139,828

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

	A	B	C	D	E	F	G	H	I	J	K	L
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				1,984						1,984
78	FOOD SERVICES (Total)	2560										0
79												
80	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86			-----DISBURSEMENTS-----									
87			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
88	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92												
93	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
94	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
97												
98	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
100	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
101	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
102	Expenditure Section D:											
103	GEER II EXPENDITURES (CRRSA)											
104			-----DISBURSEMENTS-----									
105			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
106	FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
107	1. List the total expenditures for the Functions 1000 and 2000 below											
108	INSTRUCTION Total Expenditures	1000										0
109	SUPPORT SERVICES Total Expenditures	2000										0
110												
111	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
112	Facilities Acquisition and Construction Services (Total)	2530										0
113	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
114	FOOD SERVICES (Total)	2560										0
115												

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

	A	B	C	D	E	F	G	H	I	J	K	L	
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
120	Expenditure Section E:												
121	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----										
122			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
123			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
124			FUNCTION										
125			1. List the total expenditures for the Functions 1000 and 2000 below										
126	INSTRUCTION Total Expenditures	1000	351,641	79,738	15,983	33,448	30,354					511,164	
127	SUPPORT SERVICES Total Expenditures	2000	59,636	15,160		2,790	93,180					170,766	
128													
129	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
130	Facilities Acquisition and Construction Services (Total)	2530										0	
131	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				2,790	93,180					95,970	
132	FOOD SERVICES (Total)	2560										0	
133													
134	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000			15,983	33,243						49,226	
136	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
137	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			15,983	33,243	0		0			49,226	
138	Expenditure Section F:												
139	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----										
140			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
141			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
142			FUNCTION										
143			1. List the total expenditures for the Functions 1000 and 2000 below										
144	INSTRUCTION Total Expenditures	1000										0	
145	SUPPORT SERVICES Total Expenditures	2000										0	
146													
147	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
148	Facilities Acquisition and Construction Services (Total)	2530										0	
149	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
150	FOOD SERVICES (Total)	2560										0	
151													
152	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
153	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
154	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
155	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)		-----DISBURSEMENTS-----									
158			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
159	FUNCTION											
161	1. List the total expenditures for the Functions 1000 and 2000 below											
162	INSTRUCTION Total Expenditures	1000										0
163	SUPPORT SERVICES Total Expenditures	2000				20,201						20,201
165	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
166	Facilities Acquisition and Construction Services (Total)	2530										0
167	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
168	FOOD SERVICES (Total)	2560				20,201						20,201
170	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
171	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
172	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
173	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
174	Expenditure Section H:											
175	ARP IDEA (ARP)		-----DISBURSEMENTS-----									
176			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
177	FUNCTION											
179	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000										0
181	SUPPORT SERVICES Total Expenditures	2000										0
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
188	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
189	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
190	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
191	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
192	Expenditure Section I:											
193	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
194			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L	
	FUNCTION			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
195	FUNCTION												
196	1. List the total expenditures for the Functions 1000 and 2000 below												
197	INSTRUCTION Total Expenditures	1000										0	
198	SUPPORT SERVICES Total Expenditures	2000				2,299						2,299	
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		0	
210	Expenditure Section J:												
211	CURES (Coronavirus State and Local Fiscal Recovery Funds)												
212				-----DISBURSEMENTS-----									
213				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
214				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
215	FUNCTION												
216	1. List the total expenditures for the Functions 1000 and 2000 below												
217	INSTRUCTION Total Expenditures	1000										0	
218	SUPPORT SERVICES Total Expenditures	2000										0	
219													
220	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
221	Facilities Acquisition and Construction Services (Total)	2530										0	
222	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
223	FOOD SERVICES (Total)	2560										0	
224													
225	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
227	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
228	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
229	Expenditure Section K:												
230	Other CARES Act Expenditures (not accounted for above)												
231				-----DISBURSEMENTS-----									
232				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
233				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
234	FUNCTION												
235	1. List the total expenditures for the Functions 1000 and 2000 below												
236	INSTRUCTION Total Expenditures	1000										0	
237	SUPPORT SERVICES Total Expenditures	2000										0	

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		0
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248	-----DISBURSEMENTS-----											
249			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
250	FUNCTION											
251	1. List the total expenditures for the Functions 1000 and 2000 below											
252	INSTRUCTION Total Expenditures	1000										0
253	SUPPORT SERVICES Total Expenditures	2000										0
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
260	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
262	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
263	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)											
266	-----DISBURSEMENTS-----											
267			(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	
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0

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

	A	B	C	D	E	F	G	H	I	J	K	L																																																																									
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).																																																																																				
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0																																																																									
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0																																																																									
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0			0	0																																																																									
282	Expenditure Section N:																																																																																				
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284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)																																																																																				
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286	<table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td>404,606</td> <td>94,605</td> <td>18,355</td> <td>56,994</td> <td>30,354</td> <td>0</td> <td>0</td> <td></td> <td>604,914</td> </tr> <tr> <td>76,202</td> <td>17,094</td> <td>26,864</td> <td>132,333</td> <td>93,180</td> <td>0</td> <td>0</td> <td></td> <td>345,673</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>0</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>4,774</td> <td>93,180</td> <td>0</td> <td>0</td> <td></td> <td>97,954</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>20,201</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>20,201</td> </tr> <tr> <td colspan="8"></td> <td align="right">Functions 1000 & 2000 total</td> <td>950,587</td> </tr> </tbody> </table>												(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	404,606	94,605	18,355	56,994	30,354	0	0		604,914	76,202	17,094	26,864	132,333	93,180	0	0		345,673	0	0	0	0	0	0	0		0	0	0	0	4,774	93,180	0	0		97,954	0	0	0	20,201	0	0	0		20,201									Functions 1000 & 2000 total	950,587
(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																													
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(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)																																																																													
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299	FUNCTION																																																																																				
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				17,760	33,243	0			0	51,003																																																																									

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
5						
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	11,203,178
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,068,166
10	DS	Expenditures 16-24, L178		Total Expenditures		1,495,333
11	TR	Expenditures 16-24, L214		Total Expenditures		629,353
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		267,318
13	TORT	Expenditures 16-24, L422		Total Expenditures		893,282
14				Total Expenditures	\$	15,556,630
15						
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
17						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		0
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		10,611
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		407,861
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		75,897
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		257,411
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		1,253,568
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		43,166
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		177,786
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		970,000
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		34,870
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		0
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		135
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	3,231,305
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		12,325,325
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		683.24
99				Estimated OEPP (Line 97 divided by Line 98)	\$	18,039.52
100						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)					
2	<i>This schedule is completed for school districts only.</i>					
3						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount
101	PER CAPITA TUITION CHARGE					
103	LESS OFFSETTING RECEIPTS/REVENUES:					
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		19,908
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		134,854
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		115
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		0
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		3,757
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		2,900
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		262,168
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		96,927
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,546
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		32,758
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		225,545
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		72,670
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G	3999	Other Restricted Revenue from State Sources		29,525
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		803,327
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		8,593
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		359,383
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		299,129
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		23,649
148	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		103,901
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		18,153
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments		0
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top		0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)		0
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		0
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality		47,005
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935	Title II - Part A - Supporting Effective Instruction - State Grants		0
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960	Federal Charter Schools		0
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981	State Assessment Grants		0
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		25,320
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		76,809
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		805,297
	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		0
192						0
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		465,586
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		14,765
195						
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$	3,933,590
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		8,391,735
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,292,273
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)		9,684,008
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023		683.24
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$	14,173.65
202						
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.					
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.					
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>					

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G
1	ESTIMATED INDIRECT COST RATE DATA						
2	SECTION I						
3	Financial Data To Assist Indirect Cost Rate Determination						
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>						
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>						
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).				24,203		
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -2660)						
15	SECTION II						
16	Estimated Indirect Cost Rate for Federal Programs						
17				Restricted Program		Unrestricted Program	
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs
19	Instruction	1000			7,351,592		7,351,592
20	Support Services:						
21	Pupil	2100			975,734		975,734
22	Instructional Staff	2200			413,210		413,210
23	General Admin.	2300			613,594		613,594
24	School Admin	2400			469,638		469,638
25	Business:						
26	Direction of Business Spt. Srv.	2510		0	0	0	0
27	Fiscal Services	2520		156,353	0	156,353	0
28	Oper. & Maint. Plant Services	2540			1,140,194	1,140,194	0
29	Pupil Transportation	2550			600,130		600,130
30	Food Services	2560			389,465		389,465
31	Internal Services	2570		0	0	0	0
32	Central:						
33	Direction of Central Spt. Srv.	2610			0		0
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0
35	Information Services	2630			0		0
36	Staff Services	2640		0	0	0	0
37	Data Processing Services	2660		0	0	0	0
38	Other:	2900			43,672		43,672
39	Community Services	3000			75,897		75,897
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(862,718)		(862,718)
41	Total			156,353	11,210,408	1,296,547	10,070,214
42				Restricted Rate		Unrestricted Rate	
43				Total Indirect Costs:	156,353	Total Indirect Costs:	1,296,547
44				Total Direct Costs:	11,210,408	Total Direct Costs:	10,070,214
45				= 1.39%		= 12.88%	

	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	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
6	Streator Twp HSD 40			35-050-0400-17_AFR22 Streator Twp HSD 40		
7	35050040017					
8	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.	
9	Indicate with an (X) if Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development			X	X	ROE #35
25	Shared Personnel					
26	Special Education Cooperatives			X	X	LaSalle Educational Alliance for Special Ed
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation			X	X	Streator District 44, Woodland School, Grand Ridge School
31	Vocational Education Cooperatives			X	X	Starved Rock Vocational Technical Education
32	All Other Joint/Cooperative Agreements			X	X	Woodland School - Sports and Academic
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Streator Twp HSD 40
 RCDT Number: 35050040017

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023				Budgeted Expenditures, Fiscal Year 2024			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	139,549		99,197	238,746	143,763		106,309	250,072
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	1,170		0	1,170	57,289			57,289
4. Direction of Business Support Services	2510	0	0	0	0				0
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		140,719	0	99,197	239,916	201,052	0	106,309	307,361
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									28%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2023, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2023.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2024, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

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

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

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

Type Below.

AFR Page No.	AFR Line No.	Fund	Function	Object	Amount	Description
12	109	Educational	1999		93,684	Reimbursement for LEAs for local match
13	170	Educational	3999		29,525	Misc - 75, Library grant - 850, STEP - 25,200, STEP - 3,400
13	182	Educational	4090		780,287	E-Rate reimbursement 110,611 and USDA Distance Learning Grant - 669,676
13	182	O&M	4090		23,040	E-Rate
15	269	Educational	4998		776,342	ESSER II - \$353,940, ESSER III - \$379,249, ARP IDEA Funds - \$41,629, and ARP Homeless Funds - \$1,524
15	269	O&M	4998		17,064	ESSER II - \$1,982 and ESSER III - \$15,082
15	269	Transportation	4998		475	ARP Homeless Funds
15	269	IMRF	4998		11,416	ESSER II Funds - \$1,982, ESSER III Funds - \$9,830
16	43	Educational	2190	100	45,136	Other Support Staff - Salary
16	43	Educational	2190	200	8,720	Other Support Staff - Employee Benefits
17	58	Educational	2490	300	750	Materials
17	58	Educational	2490	400	420	Student Incentives
17	75	Educational	2900	100	10,393	Non-certified salary
17	75	Educational	2900	300	1,524	Housing for homeless
17	75	Educational	2900	400	30,960	Supplies to update record bard, GPA plaques, and community partnership grant
17	85	Educational	4190	600	16,934	return of FY 21-22 TAOP Funds
19	171	DS	5150	300	1,000	GO bond series 2019 and 2019 annual fee
20	241	IMRF	2190	200	602	Other Pupil support services
21	275	IMRF	2900	200	795	Employee benefit
39	191	Multiple	4998		805,297	ESSER II, ESSER III, and other ARP funding

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- 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.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	12,788,613	2,197,544	771,872	211,737	15,969,766
9	Direct Expenditures	11,203,178	1,068,166	629,353		12,900,697
10	Difference	1,585,435	1,129,378	142,519	211,737	3,069,069
11	Fund Balance - June 30, 2023	8,407,842	3,962,575	228,537	1,205,327	13,804,281
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2023 Audit Checklist

RCDT: 35050040017
School District/ Joint Agreement Name: Streator 1wp HSU 40
Auditor Name: Jason A Hohulin, CPA
License #: 065-034212 License Expiration Date (below): 9/30/2024
35-050-0400-17_AFR22 Streator Twp HSD 40

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #1 - Summary of Significant Accounting Policies

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

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

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

Component Units

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

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

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

Governmental Funds -

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

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

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Governmental Funds - (cont'd.)

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

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

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

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

Fiduciary Funds -

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

The Agency Funds include the Scholarship Fund. This fund is custodial in nature and does not involve the measurement of the results of operations.

Governmental Funds- Measurement Focus

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

I. Leases

The District accounts for leases as follows:

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

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

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

J. Subscription-Based Information Technology Arrangements

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

K. Use of Estimates

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

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in LaSalle and Livingston Counties. The 2022 levy was passed by the board on December 20, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes received as reflected in this report are from the 2021 and prior tax levies.

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #2 – Property Taxes (cont'd.)

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

	Maximum Rate	Actual 2022 Rate	Actual 2021 Rate	Actual 2020 Rate
Educational	1.62000	1.60671	1.62000	1.61199
Operations and Maintenance	0.25000	0.24795	0.25000	0.24877
Transportation	0.12000	0.11902	0.12000	0.11941
Debt Services	None	0.41218	0.48557	0.46183
Municipal Retirement	None	0.03516	0.04530	0.04690
Social Security	None	0.07813	0.07618	0.07887
Tort	None	0.31251	0.29645	0.27709
Leasing	0.05000	0.04959	0.05000	0.04976
Special Education	0.02000	0.01984	0.02000	0.01991
Fire Prevention and Safety	0.05000	0.04959	0.05000	0.04976
Working Cash	0.05000	0.04959	0.05000	0.04976
Total		<u>2.98027</u>	<u>3.06350</u>	<u>3.01405</u>

Note #3 - Regulatory Fund Balances

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

The District has the following categories of reserved fund balances:

1. Special Education Levy

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

2. Leasing Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Educational and Operation and Maintenance Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in reserved fund balances of \$1,165 and \$223,368, respectively.

3. Driver's Education

Proceeds from Driver's Education fees, state reimbursement revenue, and the related expenditures have included in the Educational Fund. Expenditures disbursed exceeded revenues received for this purpose, resulting in no restricted fund balance.

4. Social Security Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$223,442.

5. School Facility Occupation Tax

Proceeds from the school facility occupation tax have been included in the Capital Projects Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

6. Trust and Agency Funds

The District has a trust account for scholarships awarded during the fiscal year totaling \$272,613. This balance is included in the financial statements as reserved in the Trust and Agency Fund.

7. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund balance. As of June 30, 2023, net revenue received exceeded expenditures disbursed, resulting in a reserved fund balance of \$194,878.

8. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, Municipal Retirement/Social Security, and Capital Projects Funds. Revenue received exceeded expenditures disbursed for those specific purposes, resulting in a reserved fund balance of \$11,886 in the Educational Fund.

9. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations & Maintenance, Municipal Retirement/Social Security, and Transportation Funds. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in no reserved fund balance.

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

Note #4 – Deposits and Investments

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

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Custodial Credit Risk Related to Deposits with Financial Institutions

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

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

As of June 30, 2023, \$301,479 of the District's bank balances were uninsured and uncollateralized.

Custodial Credit Risk of Investments

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following:

- Investments were part of an insured pool
- Investments were book-entry only in the name of the District and were fully insured
- Investments were part of a mutual fund
- Investments were held by an agent in the District's name

Interest Rate Risk

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

As of June 30, 2023, the district had the following investments and maturities:

Investment Type	Book Value	Fair Value	Investment Maturities (in Years)			
			Less Than 1	1-5	6-10	More Than 10
Money Market	1,369,000	1,369,000	1,369,000	0	0	0
Treasury Bills	3,393,571	3,422,133	2,445,727	976,406	0	0
Agency Securities	9,673,223	9,564,616	6,250,366	3,344,250	0	0
Municipal Bonds	513,394	493,409	493,409			
Total	<u>14,949,188</u>	<u>14,849,158</u>	<u>10,558,502</u>	<u>4,320,656</u>	<u>0</u>	<u>0</u>

Certificates of deposit and money market funds have been included as investments on Statement 1 in addition to the investments listed above.

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Credit Risk

US Government Agency Obligations are backed by the full faith and credit of the United States Government. Municipal Bonds held have various ratings of type B+ or better.

Concentration of Credit Risk

The District's investment policy requires diversification of investments to avoid unreasonable risk. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government. All of the District's investments in excess of 5% are issued or guaranteed by the U.S. government.

Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value, as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2023.

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Non-Depreciable Land	1,547,158	0	0	1,547,158
Buildings	52,847,048	26,002	0	52,873,050
Improvements Other than Buildings	1,617,343	23,727	0	1,641,070
10-Year Capitalized Equipment	1,543,084	1,385,971	144,096	2,784,959
5-Year Capitalized Equipment	137,565	34,870	0	172,435
Construction in Progress	0	162,559	0	162,559
Total	57,692,198	1,633,129	144,096	59,181,231

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a modified cash basis for the year ended June 30, 2023, was \$171,976.

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

Plan description.

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

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

Benefits provided.

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

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

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

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

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of with the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$3,251,509 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions remitted for the year ended June 30, 2023, were \$34,931.

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd)

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

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$600,249 were paid from federal and special trust funds that required employer contributions of \$62,991. Contributions remitted for the year ended June 30, 2023, were \$71,061.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer paid \$609 to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of the normal annual allotment.

Pension expense.

For the year ended June 30, 2023, the employer recognized TRS pension expense of \$106,601 on a modified cash basis under this plan.

B. Illinois Municipal Retirement Fund

Plan description.

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

Benefits provided.

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd)

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

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

Benefits provided. (cont'd.)

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

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

Employees covered by benefit terms.

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

Retirees or Beneficiaries currently receiving benefits	46
Inactive employees entitled to but not yet receiving benefits	14
Active employees	36
Total members	96

Contributions.

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rates for calendar years 2022 and 2023 were 5.21% and 3.97% respectively. For the fiscal year ended June 30, 2023, the District contributed \$65,375 to the plan, which is the recognized pension expense on the basis of accounting described in Note #1. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #7 – Other Post-Employment Benefits

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

A. Teacher Health Insurance Security

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

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

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2023. State of Illinois contributions were \$38,969, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. Contributions remitted for the year ended June 30, 2023, were \$40,360.

Further information on the THIS Fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under “Central Management Services” (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY2013 are available under “Healthcare and Family Services” (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

B. Post-Retirement Health Care Plan

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

B. Post-Retirement Health Care Plan (cont'd.)

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

Funding Policy. Current policy is for the District to pay for post-retirement health care benefits or premiums as they occur. Eligible secretaries, paraprofessionals, and custodians have a retirement incentive option in which the District contributes 50% of the monthly premium, not to exceed \$300, for 36 months following retirement. The District requires all other retirees to contribute 100% of the premium for their desired coverage.

Contributions. Contributions made by the District during the fiscal year ended June 30, 2023 were \$1,757. The District did not have an actuarial valuation performed for the plan as of June 30, 2023. The District's commitment for future contributions is estimated to be \$9,000 as of June 30, 2023.

Note #8 – General Long-Term Debt Account Group

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

Bonded Indebtedness –

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

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

Description	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due In Less Than One Year
Refunding Bonds, 2012	7,570,000	12/01/12	12/01/22	0.75 – 2.70%	970,000	0	(970,000)	0	0
G.O. Bonds, 2018	6,645,000	12/20/18	12/01/38	3.00 – 4.00%	6,645,000	0	0	6,645,000	305,000
G.O. Bonds, 2019	6,255,000	08/08/19	12/01/37	4.00%	6,255,000	0	0	6,255,000	250,000
G.O. Bonds 2022	4,000,000	11/8/2022	12/01/2041	4.00%-5.00%	0	4,000,000	0	4,000,000	0
Total					<u>13,870,000</u>	<u>4,000,000</u>	<u>(970,000)</u>	<u>16,900,000</u>	<u>555,000</u>

The annual debt service requirements are as follows:

	Principal	Interest	Total
2024	555,000	810,726	1,365,726
2025	590,000	675,838	1,265,838
2026	625,000	651,538	1,276,538
2027	660,000	625,838	1,285,838
2028	700,000	600,413	1,300,413
2029-2033	4,230,000	2,541,440	6,771,440
2034-2038	5,945,000	1,521,245	7,466,245
2039-2041	3,595,000	224,625	3,819,625
Total	<u>16,900,000</u>	<u>7,651,663</u>	<u>24,551,663</u>

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #8 – General Long-Term Debt Account Group (cont'd.)

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

Bond Issue	Amount
G.O. Bonds, 2018	\$ 126
G.O. Bonds, 2019	85
G. O. Bonds 2022	186,805
Total	\$ 187,016

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 6.9% of the latest equalized assessed value. The Total Equalized Assessed Value as of January 1, 2022 was \$255,994,986.

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

Legal Debt Limit	\$ 17,663,654
Less Qualifying Debt	(16,900,000)
Legal Debt Margin	\$ 763,654

Note #9 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2023.

Note #10 - Interfund Loans and Transfers

For the year ended June 30, 2023, the District had a permanent transfer of \$4,000,000 from the Working Cash Fund to the Capital Projects Fund for a building project .

Note #11 - Common Bank Accounts

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

Note #12 - Self-Insurance Plan

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

Note #13 - Contingencies

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #14 - Commitments

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

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2023, amounted to \$835,398, which will be paid out of the Educational Fund.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2023, the estimated unused vacation pay liability is \$21,013.

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

Termination Benefits – The District has negotiated a retirement incentive plan for teachers who provide advance notification up to four years of their impending retirement. This commitment represents the difference between a 6% annual raise over what the normal raise would have been for the period of the retirement incentive plan. As of June 30, 2023, the known future payments under this incentive program totaled \$170,925.

Construction Commitments – As of June 30, 2023, the District has the following outstanding construction commitments:

<u>Contractor</u>	<u>Project</u>	<u>Fund to be Paid Out of</u>	<u>Outstanding Contract Amount</u>
Otto Baum + Green Assoc.	Masonry Tuckpointing	Fire Safety	\$ 112,193
Green Assoc.	Architect Fees – Tuckpoint	Fire Safety	5,375
John's Service and Sales	Mech. Systems - Phase 1	Operations & Maintenance	385,720
Green Assoc.	Architect Fees	Operations & Maintenance	100
R.L. Shol	Ag Shop	Educational	201,641
Green Assoc	Architect Fees	Educational	80,000

Note #15 - Disbursements and Transfers in Excess of Budget

As of June 30, 2023, the District had no disbursements and/or transfers in excess of budget.:

Note #16 - Risk Management - Claims and Judgments

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

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

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #17 - Joint Agreements

The District is a member of LaSalle/Putnam County Educational Alliance for Special Education (L.E.A.S.E.) and Starved Rock Associates for Vocational and Technical Education (SRAVTE). The District's pupils benefit from programs administered under these joint agreements, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in these joint agreements. The joint agreements are separately audited and are not included in these financial statements. The District paid \$178,989 to L.E.A.S.E. during the fiscal year ended June 30, 2023.

The report for LaSalle/Putnam County Educational Alliance for Special Education may be obtained by writing to L.E.A.S.E, 1009 Boyce Memorial Drive, Ottawa, Illinois 61350.

The report for Starved Rock Associates for Vocational and Technical Education may be obtained by writing to SRAVTE, 200 Ninth Street, Peru, Illinois 61354.

Note #18 – Deficit Fund Balances

As of June 30, 2023, the District had no deficit fund balances in any fund.

Note #19 – Implementation of New Accounting Policies

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

Note #20 – Subsequent Events

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

SUPPLEMENTARY INFORMATION

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED
STUDENT ACTIVITY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Activities	Beginning Fund Balance	Revenues Received	Expenditures Disbursed	Ending Fund Balance
Academic Team	310.67	2,800.00	2,543.27	567.40
Art Club	669.05	0.00	95.00	574.05
Art Revolving	1,742.71	0.00	0.00	1,742.71
Athletic Revolving	2,725.41	4,564.35	2,277.00	5,012.76
Athletic Trainer Club	648.40	0.00	0.00	648.40
American Welding - AWS	994.72	18,450.17	14,368.38	5,076.51
Auto Shop	100.77	0.00	100.00	0.77
Band	1,353.72	0.00	0.00	1,353.72
Bowling	486.24	3,231.00	1,605.46	2,111.78
Boys Baseball	34.75	4,925.00	4,919.24	40.51
Boys Basketball	2,119.88	14,599.00	14,289.82	2,429.06
Boys Golf	1,310.51	2,092.00	2,869.02	533.49
Boys Soccer	2,496.58	1,055.00	46.00	3,505.58
Boys Tennis	650.92	966.00	1,020.44	596.48
Bulldog Buddies	794.65	0.00	0.00	794.65
Business Club	1,777.50	0.00	0.00	1,777.50
CEO	2,028.62	1,450.00	1,437.56	2,041.06
Cheerleaders	1,602.80	27,737.60	20,431.06	8,909.34
Chorus	265.00	0.00	0.00	265.00
Class of 2018	200.00	0.00	0.00	200.00
Class of 2019	1,678.26	0.00	0.00	1,678.26
Class of 2020	2,064.93	0.00	0.00	2,064.93
Class of 2022	1,295.63	0.00	0.00	1,295.63
Class of 2023	5,955.68	1,847.58	5,152.69	2,650.57
Class of 2024	1,151.88	17,076.03	14,073.43	4,154.48
Class of 2025	1,380.00	1,478.98	518.97	2,340.01
Class of 2026	0.00	1,655.00	864.98	790.02
Class of 2027	0.00	500.00	0.00	500.00
Cross Country	1,519.90	2,295.00	1,989.32	1,825.58
Diversity Club	150.00	0.00	0.00	150.00
Drama Club	3,376.57	436.00	1,661.07	2,151.50
E Sports Club	6.00	1,360.00	0.00	1,366.00
FFA	17,918.99	80,152.05	80,753.90	17,317.14
Fishing Club	1,724.57	0.00	0.00	1,724.57
Flow-Thru	7,845.63	1,612.55	2,341.63	7,116.55
Football	3,440.82	19,982.55	14,197.41	9,225.96
German Club	248.31	400.00	236.63	411.68
Girls Basketball	1,425.78	3,436.90	1,430.50	3,432.18
Girls Soccer	3,011.06	3,370.00	0.00	6,381.06
Girls Softball	4,595.63	0.00	0.00	4,595.63
Girls Tennis	1,514.30	4,378.00	3,924.30	1,968.00
Girls Track	722.17	0.00	360.00	362.17
Girls Volleyball	3,852.22	2,560.00	1,624.99	4,787.23
Hall of Fame Banquet	5,434.58	100.00	3,965.79	1,568.79
Hardscrabble/Yearbook	3,984.94	17,741.67	19,858.53	1,868.08

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED
STUDENT ACTIVITY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Home Economics Club	1,873.42	0.00	0.00	1,873.42
Industrial Arts	262.81	0.00	0.00	262.81
Interest Earned	1,842.39	1,050.58	2,795.87	97.10
Key Club	2,892.32	9,033.50	9,939.86	1,985.96
Library Club	1,633.23	335.00	0.00	1,968.23
Life Skills - Robart's Class	2,397.07	1,018.00	0.00	3,415.07
LPJ Girls Athletic	13.41	0.00	0.00	13.41
National Honor Society	1,588.99	711.00	534.25	1,765.74
Operation Snowball	11,711.79	5,967.99	10,681.44	6,998.34
Podcast Club	4.76	0.00	0.00	4.76
PSAT Guidance	1,356.07	3,930.98	3,526.40	1,760.65
"S" Club	625.97	0.00	131.30	494.67
SAP	512.39	0.00	405.89	106.50
School Improvement	9,735.11	3,039.00	4,961.35	7,812.76
Science Club	2,743.68	100.00	25.77	2,817.91
SHS Book Club	81.87	0.00	0.00	81.87
Spanish Club	848.34	295.30	539.00	604.64
Special Ed - Classroom Activity Account	4,796.79	739.91	1,869.95	3,666.75
Special Ed - Special Olympics	3,582.80	548.00	969.62	3,161.18
Streatorettes	9,582.40	30,561.96	35,137.72	5,006.64
Student Council	20,614.65	13,130.40	11,049.79	22,695.26
Tech Prep	122.92	0.00	59.88	63.04
Technology - Beck	17.36	0.00	0.00	17.36
Track Revolving	(10.17)	4,211.26	2,663.38	1,537.71
Transition Program	5,729.55	0.00	70.92	5,658.63
Worthy Hall of Fame Banquet	0.00	307.05	307.05	0.00
Wrestling	488.40	1,890.60	1,278.00	1,101.00
Total	181,659.07	319,122.96	305,903.83	194,878.20

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
 SCHEDULE OF CHANGES IN ASSETS, LIABILITIES, AND FUND BALANCE
 SCHOLARSHIP ACCOUNTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Beginning Balance	Increases	Decreases	Ending Balance
<u>ASSETS</u>				
Cash and Cash Equivalents	38,356.28	348,960.99	147,696.10	239,621.17
Investments	34,496.05	196.11	1,700.00	32,992.16
Total Assets	72,852.33	349,157.10	149,396.10	272,613.33
 <u>FUND BALANCE (Scholarships)</u>				
Scholarship	72,852.33	349,157.10	149,396.10	272,613.33
Total Fund Balance (Scholarships)	72,852.33	349,157.10	149,396.10	272,613.33

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 2023

General Obligation School Bonds, Series 2018
Dated: December 20, 2018
Principal Due: December 1
Interest Due: December 1 & June 1
Payable at Hometown National Bank

Due Date	Interest Rate	Principal	Interest Due		Total
			December 1	June 1	
2023-24	3.0 - 4.0	305,000	130,519	124,419	559,938
2024-25	3.0 - 4.0	320,000	124,419	118,019	562,438
2025-26	3.0 - 4.0	330,000	118,019	111,419	559,438
2026-27	3.0 - 4.0	345,000	111,419	104,519	560,938
2027-28	3.0 - 4.0	355,000	104,519	99,194	558,713
2028-29	3.75 - 4.0	370,000	99,194	91,794	560,988
2029-30	3.75 - 4.0	385,000	91,794	84,094	560,888
2030-31	3.75 - 4.0	400,000	84,094	76,094	560,188
2031-32	3.75 - 4.0	415,000	76,094	67,794	558,888
2032-33	3.75 - 4.0	435,000	67,794	59,094	561,888
2033-34	3.75 - 4.0	450,000	59,094	50,094	559,188
2034-35	3.75 - 4.0	470,000	50,094	40,694	560,788
2035-36	3.75 - 4.0	485,000	40,694	31,600	557,294
2036-37	4.00	505,000	31,600	21,500	558,100
2037-38	4.00	525,000	21,500	11,000	557,500
2038-39	4.00	550,000	11,000	0	561,000
Totals		<u>6,645,000</u>	<u>1,221,847</u>	<u>1,091,328</u>	<u>8,958,175</u>

General Obligation School Bonds, Series 2019
Dated: August 8, 2019
Principal Due: December 1
Interest Due: December 1 & June 1
Payable at Hometown National Bank

Due Date	Interest Rate	Principal	Interest Due		Total
			December 1	June 1	
2023-24	4.00	250,000	125,100	120,100	495,200
2024-25	4.00	270,000	120,100	114,700	504,800
2025-26	4.00	295,000	114,700	108,800	518,500
2026-27	4.00	315,000	108,800	102,500	526,300
2027-28	4.00	345,000	102,500	95,600	543,100
2028-29	4.00	365,000	95,600	88,300	548,900
2029-30	4.00	390,000	88,300	80,500	558,800
2030-31	4.00	420,000	80,500	72,100	572,600
2031-32	4.00	450,000	72,100	63,100	585,200
2032-33	4.00	475,000	63,100	53,600	591,700
2033-34	4.00	510,000	53,600	43,400	607,000
2034-35	4.00	540,000	43,400	32,600	616,000
2035-36	4.00	580,000	32,600	21,000	633,600
2036-37	4.00	615,000	21,000	8,700	644,700
2037-38	4.00	435,000	8,700	0	443,700
Totals		<u>6,255,000</u>	<u>1,130,100</u>	<u>1,005,000</u>	<u>8,390,100</u>

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 2023

General Obligation School Bonds, Series 2022
Dated: November 8, 2022
Principal Due: December 1
Interest Due: December 1 & June 1
Payable at Hometown National Bank

<u>Due Date</u>	<u>Rate</u>	<u>Principal</u>	<u>December 1</u>	<u>June 1</u>	<u>Total</u>
2023-24	5.00	-	211,288	99,300	310,588
2024-25	5.00	-	99,300	99,300	198,600
2025-26	5.00	-	99,300	99,300	198,600
2026-27	5.00	-	99,300	99,300	198,600
2027-28	5.00	-	99,300	99,300	198,600
2028-29	5.00	-	99,300	99,300	198,600
2029-30	4.00	5,000	99,300	99,200	203,500
2030-31	4.00	20,000	99,200	98,800	218,000
2031-32	4.00	40,000	98,800	98,000	236,800
2032-33	5.00	60,000	98,000	96,500	254,500
2033-34	4.00	75,000	96,500	95,000	266,500
2034-35	5.00	100,000	95,000	92,500	287,500
2035-36	5.00	120,000	92,500	89,500	302,000
2036-37	5.00	145,000	89,500	85,875	320,375
2037-38	5.00	390,000	85,875	76,125	552,000
2038-39	5.00	895,000	76,125	53,750	1,024,875
2039-40	5.00	1,550,000	53,750	15,000	1,618,750
2040-41	5.00	600,000	15,000	0	615,000
Totals		<u>4,000,000</u>	<u>1,707,338</u>	<u>1,496,050</u>	<u>7,203,388</u>

STREATOR TOWNSHIP HIGH SCHOOL DISTRICT NO. 40
SCHEDULE OF TAXES EXTENDED AND COLLECTED
JUNE 30, 2023

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation & Maintenance Levy</u>	<u>Debt Services Levy</u>	<u>Trans- portation Levy</u>	<u>Municipal Retirement Levy</u>	<u>Social Security Levy</u>	<u>Working Cash Levy</u>	<u>Tort Immunity Levy</u>	<u>Fire Safety Levy</u>	<u>Total All Levies</u>
<u>2020 Levy</u>												
Assessed Valuation	234,583,458											
Tax Rate per \$100.00	<u>1.61199</u>	<u>0.01991</u>	<u>0.04976</u>	<u>0.24877</u>	<u>0.46183</u>	<u>0.11941</u>	<u>0.04690</u>	<u>0.07887</u>	<u>0.04976</u>	<u>0.27709</u>	<u>0.04976</u>	<u>3.01405</u>
Taxes Extended	<u>3,781,462</u>	<u>46,706</u>	<u>116,729</u>	<u>583,573</u>	<u>1,083,377</u>	<u>280,116</u>	<u>110,020</u>	<u>185,016</u>	<u>116,729</u>	<u>650,007</u>	<u>116,729</u>	<u>7,070,464</u>
Taxes Collected 99.61%	<u>3,766,533</u>	<u>46,521</u>	<u>116,268</u>	<u>581,269</u>	<u>1,079,099</u>	<u>279,010</u>	<u>109,585</u>	<u>184,285</u>	<u>116,268</u>	<u>647,441</u>	<u>116,268</u>	<u>7,042,547</u>
<u>2021 Levy</u>												
Assessed Valuation	242,886,592											
Tax Rate per \$100.00	<u>1.62000</u>	<u>0.02000</u>	<u>0.05000</u>	<u>0.25000</u>	<u>0.48557</u>	<u>0.12000</u>	<u>0.04530</u>	<u>0.07618</u>	<u>0.05000</u>	<u>0.29645</u>	<u>0.05000</u>	<u>3.06350</u>
Taxes Extended	<u>3,934,763</u>	<u>48,577</u>	<u>121,443</u>	<u>607,216</u>	<u>1,179,384</u>	<u>291,464</u>	<u>110,028</u>	<u>185,031</u>	<u>121,443</u>	<u>720,037</u>	<u>121,443</u>	<u>7,440,829</u>
Taxes received July 1, 2022 thru June 30, 2023	<u>3,832,438</u>	<u>47,314</u>	<u>118,285</u>	<u>591,425</u>	<u>1,148,714</u>	<u>283,884</u>	<u>107,166</u>	<u>180,219</u>	<u>118,285</u>	<u>701,312</u>	<u>118,285</u>	<u>7,247,327</u>
Taxes Collected 97.40%	<u>3,832,438</u>	<u>47,314</u>	<u>118,285</u>	<u>591,425</u>	<u>1,148,714</u>	<u>283,884</u>	<u>107,166</u>	<u>180,219</u>	<u>118,285</u>	<u>701,312</u>	<u>118,285</u>	<u>7,247,327</u>
<u>2022 Levy</u>												
Assessed Valuation	255,994,986											
Tax Rate per \$100.00	<u>1.60671</u>	<u>0.01984</u>	<u>0.04959</u>	<u>0.24795</u>	<u>0.41218</u>	<u>0.11902</u>	<u>0.03516</u>	<u>0.07813</u>	<u>0.04959</u>	<u>0.31251</u>	<u>0.04959</u>	<u>2.98027</u>
Taxes Extended	<u>4,113,097</u>	<u>50,789</u>	<u>126,948</u>	<u>634,740</u>	<u>1,055,160</u>	<u>304,685</u>	<u>90,008</u>	<u>200,009</u>	<u>126,948</u>	<u>800,010</u>	<u>126,948</u>	<u>7,629,342</u>
Taxes Receivable	<u>4,113,097</u>	<u>50,789</u>	<u>126,948</u>	<u>634,740</u>	<u>1,055,160</u>	<u>304,685</u>	<u>90,008</u>	<u>200,009</u>	<u>126,948</u>	<u>800,010</u>	<u>126,948</u>	<u>7,629,342</u>