


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: <b>35050160017</b>	<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Hopkins &amp; Associates, CPAs</b>
County Name: <b>Grundy</b>	<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>	Name of Audit Manager: <b>Kim Bird</b>
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): <b>Seneca Twp HSD 160</b>	<u>Filing Status:</u>  Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only)  <a href="#">Annual Financial Report (AFR) Instructions</a>  0	Address: <b>314 S McCoy St</b>
Address: <b>307 E Scott Street</b>		City: <b>Granville</b> State: <b>IL</b> Zip Code: <b>61326</b>
City: <b>Seneca</b>		Phone Number: <b>815-339-6630</b> Fax Number: <b>815-339-6643</b>
Email Address: <a href="mailto:dstecken@senecahs.org">dstecken@senecahs.org</a>		IL License Number (9 digit): <b>065.035633</b> Expiration Date: <b>9/30/2024</b>
Zip Code: <b>61360</b>		Email Address: <a href="mailto:kim@hopkinsoffice.com">kim@hopkinsoffice.com</a>
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer	<b>Annual Financial Report Questions 217-785-8779 or <a href="mailto:finance1@isbe.net">finance1@isbe.net</a></b>  <b>Single Audit Questions 217-782-5630 or <a href="mailto:GATA@isbe.net">GATA@isbe.net</a></b>	ISBE Use Only
District Superintendent/Administrator Name (Type or Print): <b>Dan Stecken</b>	Township Treasurer Name (type or print)	Regional Superintendent/Cook ISC Name (Type or Print):
Email Address: <a href="mailto:dstecken@senecahs.org">dstecken@senecahs.org</a>	Email Address:	Email Address:
Telephone: <b>815-357-8761</b>	Fax Number: <b>815-357-1216</b>	Telephone:      Fax Number:
Signature & Date:  9/20/23	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).

35-050-1600-17\_AFR22 Seneca Twp HSD 160

**ANNUAL FINANCIAL REPORT  
of  
SENECA TOWNSHIP HIGH  
SCHOOL DISTRICT 160  
Seneca, Illinois  
For the Year Ended June 30, 2023**

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**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Education  
Seneca Township High School District 160  
Seneca, Illinois

**Opinions**

We have audited the accompanying financial statements of Seneca Township High School District 160 as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements are included in the Table of Contents under the Annual Financial Report heading.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Seneca Township High School District 160 as of June 30, 2023, and its revenue received and expenditures disbursed during the fiscal year then ended, in accordance with the financial reporting provisions prescribed by the Illinois State Board of Education as described in Note #1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Seneca Township High School District 160 as of June 30, 2023, or changes in its financial position 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 Seneca Township High School District 160 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 comply with 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 Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Other Matters**

#### *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 schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to

prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule 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 Financial Report. The other information comprises the financial profile information, estimated financial profile summary, schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures, estimated operating expenditures per pupil and per capita tuition charge computation, indirect cost rate – contracts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, and Schedules 1 – 4 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 2 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 August 29, 2023, on our consideration of Seneca Township High School District 160'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 Seneca Township High School District 160'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 Seneca Township High School District 160's internal control over financial reporting and compliance.



Granville, Illinois  
August 29, 2023



**HOPKINS & ASSOCIATES**  
*Certified Public Accountants*

314 S. McCoy St. Box 224  
Granville, IL 61326

1718 Peoria St.  
Peru, IL 61354

306 Backbone Road East, Ste. 2  
Princeton, IL 61356

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

To the Board of Education  
Seneca Township High School District 160  
Seneca, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Seneca Township High School District 160 (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated August 29, 2023. Our opinion was adverse because financial statements were not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Report on 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

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

### **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.



Granville, Illinois  
August 29, 2023

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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)
- 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.
22. Sec. 10-20.9a(c) \$ **3,686.43**
- 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
<b>Deferred Revenues (490)</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Direct Receipts/Revenue</b>						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
<b>Total</b>						\$-

- 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:**

**Hopkins & Associates, CPAs**

*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.

*Hopkins & Assoc.*  
Signature

8/29/2023

*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	<b>FINANCIAL PROFILE INFORMATION</b>														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	<b>A. Tax Rates</b> (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	<b>Tax Year 2022</b>			Equalized Assessed Valuation (EAV):					818,049,687						
8															
9				<b>Educational</b>		<b>Operations &amp; Maintenance</b>		<b>Transportation</b>		<b>Combined Total</b>			<b>Working Cash</b>		
10	Rate(s):	0.009200		+	0.002500		+	0.001200		=	0.012900		0.000500		
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>B. Results of Operations *</b>														
15															
16	<b>Receipts/Revenues</b>			<b>Disbursements/Expenditures</b>			<b>Excess/ (Deficiency)</b>			<b>Fund Balance</b>					
17	14,334,905			10,725,263			3,609,642			22,034,115					
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	<b>C. Short-Term Debt **</b>														
22															
23	<b>CPPRT Notes</b>		<b>TAWs</b>		<b>TANs</b>		<b>TO/EMP. Orders</b>		<b>EBF/GSA Certificates</b>						
24	0		+	0		+	0		+	0					
25	<b>Other</b>		<b>Total</b>												
26	0		=	0											
27	** The numbers shown are the sum of entries on page 26.														
28															
29	<b>D. Long-Term Debt</b>														
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,					56,445,428								
33	<input type="checkbox"/>	b. 13.8% for unit districts.													
34															
35	<b>Long-Term Debt Outstanding:</b>														
36															
37	c. Long-Term Debt (Principal only)														
38	Outstanding:.....					511		5,297,260							
39															
40															
41	<b>E. Material Impact on Financial Position</b>														
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	<b>Comments:</b>														
55															
56															
57															
58															
59															
60															
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63															
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**ESTIMATED FINANCIAL PROFILE SUMMARY**

Financial Profile Website

**District Name:** Seneca Twp HSD 160  
**District Code:** 35050160017  
**County Name:** Grundy

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	22,034,115.00	1.537	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	14,334,905.00		<b>Value</b>	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	10,725,263.00	0.748	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	14,334,905.00		<b>Weight</b>	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	0.00			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
Possible Adjustment:			0	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	22,034,115.00	739.58	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	29,792.40		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	8,969,914.82		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Long-Term Debt Outstanding (P3, Cell H38)		5,297,260.00	90.61	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		56,445,428.40		<b>Value</b>	0.40

**Total Profile Score: 4.00 \***

**Estimated 2024 Financial Profile Designation: RECOGNITION**

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

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

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		223,165	19,504		15,831	51,631	13,832		12,138	2,506
5	Investments	120	16,923,221	3,569,703	34,424	1,124,935	1,948,626	8,886,612	157,756	793	1,004,989
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	<b>Total Current Assets</b>		<b>17,146,386</b>	<b>3,589,207</b>	<b>34,424</b>	<b>1,140,766</b>	<b>2,000,257</b>	<b>8,900,444</b>	<b>157,756</b>	<b>13,031</b>	<b>1,007,495</b>
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714					553,504				
39	Unreserved Fund Balance	730	17,146,386	3,589,207	34,424	1,140,766	1,446,753	8,900,444	157,756	13,031	1,007,495
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		<b>17,146,386</b>	<b>3,589,207</b>	<b>34,424</b>	<b>1,140,766</b>	<b>2,000,257</b>	<b>8,900,444</b>	<b>157,756</b>	<b>13,031</b>	<b>1,007,495</b>
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) For Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	251,022								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		<b>251,022</b>								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	251,022								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		<b>251,022</b>								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>17,397,408</b>	<b>3,589,207</b>	<b>34,424</b>	<b>1,140,766</b>	<b>2,000,257</b>	<b>8,900,444</b>	<b>157,756</b>	<b>13,031</b>	<b>1,007,495</b>
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	251,022	0	0	0	553,504	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	17,146,386	3,589,207	34,424	1,140,766	1,446,753	8,900,444	157,756	13,031	1,007,495
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>17,397,408</b>	<b>3,589,207</b>	<b>34,424</b>	<b>1,140,766</b>	<b>2,000,257</b>	<b>8,900,444</b>	<b>157,756</b>	<b>13,031</b>	<b>1,007,495</b>

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

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		0		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		696,434	
17	Building & Building Improvements	230		47,510,494	
18	Site Improvements & Infrastructure	240		2,807,242	
19	Capitalized Equipment	250		2,805,677	
20	Construction in Progress	260		3,187,749	
21	Amount Available in Debt Service Funds	340			34,424
22	Amount to be Provided for Payment on Long-Term Debt	350			5,262,836
23	<b>Total Capital Assets</b>			57,007,596	5,297,260
24	<b>CURRENT LIABILITIES (400)</b>				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	<b>Total Current Liabilities</b>		0		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			5,297,260
37	<b>Total Long-Term Liabilities</b>				5,297,260
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			57,007,596	
41	<b>Total Liabilities and Fund Balance</b>		0	57,007,596	5,297,260
42	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
43	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
44	Student Activity Fund Cash and Investments	126			
45	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
46	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
50	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
51	Total Long-Term Liabilities District with Student Activity Funds				5,297,260
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		0		
54	<b>Total Capital Assets District with Student Activity Funds</b>			57,007,596	5,297,260
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				5,297,260
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			57,007,596	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		0	57,007,596	5,297,260



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	9,786,635	1,908,487	599	899,838	748,872	163,299	369,573	1,469,492	383,677
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	437,152	50,000	0	210,686	0	0	0	0	0
7	FEDERAL SOURCES	4000	453,481	219,053	0	0	1,866	0	0	0	0
8	Total Direct Receipts/Revenues		10,677,268	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,719,118								
10	Total Receipts/Revenues		13,396,386	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	5,155,271				89,255			453,323	
13	Support Services	2000	2,737,069	2,099,844		307,668	166,603	3,182,958		1,019,403	157,895
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	152,677	0	0	271,391	0	0		0	0
16	Debt Service	5000	1,343	0	139,565	0	0			0	0
17	Total Direct Disbursements/Expenditures		8,046,360	2,099,844	139,565	579,059	255,858	3,182,958		1,472,726	157,895
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,719,118	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		10,765,478	2,099,844	139,565	579,059	255,858	3,182,958		1,472,726	157,895
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,630,908	77,696	(138,966)	531,465	494,880	(3,019,659)	369,573	(3,234)	225,782
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 <sup>12</sup>	7110	500,000								
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130		1,000,000							
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210						5,000,000			
34	Premium on Bonds Sold	7220				2,234		96,847			
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases <sup>11</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases <sup>13</sup>	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						1,000,000			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			139,565						
44	Total Other Sources of Funds		500,000	1,000,000	141,799	0	0	6,096,847	0	0	0
45	OTHER USES OF FUNDS (8000)										

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							500,000		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130	500,000			500,000					
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	1,000,000								
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990						246,412			
76	<b>Total Other Uses of Funds</b>		1,500,000	0	0	500,000	0	246,412	500,000	0	0
77	<b>Total Other Sources/Uses of Funds</b>		(1,000,000)	1,000,000	141,799	(500,000)	0	5,850,435	(500,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,630,908	1,077,696	2,833	31,465	494,880	2,830,776	(130,427)	(3,234)	225,782
79	<b>Fund Balances without Student Activity Funds - July 1, 2022</b>		15,515,478	2,511,511	31,591	1,109,301	1,505,377	6,069,668	288,183	16,265	781,713
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	<b>Fund Balances without Student Activity Funds - June 30, 2023</b>		17,146,386	3,589,207	34,424	1,140,766	2,000,257	8,900,444	157,756	13,031	1,007,495
84											
85	<b>Student Activity Fund Balance - July 1, 2022</b>		211,450								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	Total Student Activity Direct Receipts/Revenues	1799	402,465								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	Total Student Activity Disbursements/Expenditures	1999	362,893								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		39,572								
91	<b>Student Activity Fund Balance - June 30, 2023</b>		25,022								



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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Education	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	10,189,100	1,908,487	599	899,838	748,872	163,299	369,573	1,469,492	383,677
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	437,152	50,000		210,686	0	0	0	0	0
97	FEDERAL SOURCES	4000	453,481	219,053	0	0	1,866	0	0	0	0
98	Total Direct Receipts/Revenues		11,079,733	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	2,719,118	0	0	0	0	0		0	0
100	Total Receipts/Revenues		13,798,851	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	5,518,164				89,255			453,323	
103	Support Services	2000	2,737,069	2,099,844		307,668	166,603	3,182,958		1,019,403	157,895
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	152,677	0	0	271,391	0	0		0	0
106	Debt Service	5000	1,343	0	139,565	0	0			0	0
107	Total Direct Disbursements/Expenditures		8,409,253	2,099,844	139,565	579,059	255,858	3,182,958		1,472,726	157,895
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	2,719,118	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		11,128,371	2,099,844	139,565	579,059	255,858	3,182,958		1,472,726	157,895
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,670,480	77,696	(138,966)	531,465	494,880	(3,019,659)	369,573	(3,234)	225,782
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		500,000	1,000,000	141,799	0	0	6,096,847	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		1,500,000	0	0	500,000	0	246,412	500,000	0	0
116	Total Other Sources/Uses of Funds		(1,000,000)	1,000,000	141,799	(500,000)	0	5,850,435	(500,000)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		17,397,408	3,589,207	34,424	1,140,766	2,000,257	8,900,444	157,756	13,031	1,007,495

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) 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	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		6,743,822	1,832,561	66	879,627	406,161		366,515	1,457,580	366,515
6	Leasing Purposes Levy <sup>8</sup>	1130	366,515								
7	Special Education Purposes Levy	1140	146,604								
8	RCA/Medicare Only Purposes Levies	1150					250,107				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		7,256,941	1,832,561	66	879,627	656,268	0	366,515	1,457,580	366,515
13	<b>PAYMENTS IN LIEU OF TAXES</b>										
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	1,832,782				62,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		1,832,782	0	0	0	62,000	0	0	0	0
19	<b>TUITION</b>										
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					

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

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
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	294,572	59,818	555	19,252	31,865	169,054	3,160	11,912	17,812
66	Gain or Loss on Sale of Investments	1520	(10,959)	(2,312)	(22)	(728)	(1,261)	(5,755)	(102)		(650)
67	Total Earnings on Investments		283,613	57,506	533	18,524	30,604	163,299	3,058	11,912	17,162
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	200,537								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	6,668								
74	Other Food Service (Describe & Itemize)	1690	9,775								
75	Total Food Service		216,981								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	15,399								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720									
80	Book Store Sales	1730	935								
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,195								
82	Student Activity Funds Revenues	1799	402,465								
83	Total District/School Activity Income (without Student Activity Funds)		20,529	0							
84	Total District/School Activity Income (with Student Activity Funds)		422,994								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	40,046								
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		40,046								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	3,350	15,000							
98	Contributions and Donations from Private Sources	1920	68,301			1,687					
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950	9,097								
102	Payments of Surplus Moneys from TIF Districts	1960	7,334								
103	Drivers' Education Fees	1970	4,800								
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992	13,535								
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	29,326	3,420							
110	Total Other Revenue from Local Sources		135,743	18,420	0	1,687	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	9,786,635	1,908,487	599	899,838	748,872	163,299	369,573	1,469,492	383,677
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	10,189,100								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		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	305,213								
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		305,213	0	0	0	0	0		0	0

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
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	26,978								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120									
131	Special Education - Orphanage - Summer Individual	3130									
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		26,978	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	39,508								
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235	43,624								
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		83,232	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360	369								
149	School Breakfast Initiative	3365									
150	Driver Education	3370	19,660								
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				38,642					
155	Transportation - Special Education	3510				172,044					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		210,686	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705									
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		50,000							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,700								
171	Total Restricted Grants-In-Aid		131,939	50,000	0	210,686	0	0	0	0	0
172	Total Receipts from State Sources	3000	437,152	50,000	0	210,686	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	33,107								
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		33,107	0		0	0	0			0



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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210	98,515								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	20,583								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		119,098					0			
201	TITLE I										
202	Title I - Low Income	4300	62,340					1,866			
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		62,340	0		0	1,866				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,300								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		12,300	0		0	0				
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600									
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	106,814								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		106,814	0		0	0				
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799	9,118								
224	Total CTE - Perkins		9,118	0			0				

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
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
260	McKinney Education for Homeless Children	4920	100								
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	10,655								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	13,403								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	11,271								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	75,275	219,053							
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		420,374	219,053	0	0	1,866	0	0	0	0
271	Total Receipts/Revenues from Federal Sources	4000	453,481	219,053	0	0	1,866	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		10,677,268	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		11,079,733	2,177,540	599	1,110,524	750,738	163,299	369,573	1,469,492	383,677

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
3	10 - EDUCATIONAL FUND (ED)											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	2,016,775	748,405	6,484	70,594		1,775	5,389		2,849,422	2,941,719
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	362,601	136,409	21,880	3,396		305			524,651	619,020
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250									0	
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	671,741	203,136	7,778	69,875		5,401	7,559		965,490	1,072,142
14	Interscholastic Programs	1500	283,069	36,785	64,728	80,186		31,457	8,039		504,264	596,200
15	Summer School Programs	1600									0	
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	75,782	36,030		1,574		75			113,461	131,275
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900	51,090	7,653	100			139,140			197,983	69,200
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	140,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						362,893			362,893	
34	<b>Total Instruction <sup>20</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>3,461,058</b>	<b>1,168,478</b>	<b>100,870</b>	<b>225,725</b>	<b>0</b>	<b>178,153</b>	<b>20,987</b>	<b>0</b>	<b>5,155,271</b>	<b>5,569,556</b>
35	<b>Total Instruction <sup>20</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>3,461,058</b>	<b>1,168,478</b>	<b>100,870</b>	<b>225,725</b>	<b>0</b>	<b>541,045</b>	<b>20,987</b>	<b>0</b>	<b>5,518,164</b>	<b>5,569,556</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	118,917	36,911	221			860			156,909	215,110
39	Guidance Services	2120	210,089	50,587		6,207		3,788			270,671	298,550
40	Health Services	2130	22,306	6,963	99						29,368	48,650
41	Psychological Services	2140	78,370	32,135		1,029		820			112,354	128,180
42	Speech Pathology & Audiology Services	2150									0	
43	Other Support Services - Pupils (Describe & Itemize)	2190	95,575	24,527	145,125		131,206				396,433	413,325
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>525,257</b>	<b>151,123</b>	<b>145,445</b>	<b>7,236</b>	<b>131,206</b>	<b>5,468</b>	<b>0</b>	<b>0</b>	<b>965,735</b>	<b>1,103,815</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	24,690	15,997	4,500	445					45,632	25,035
47	Educational Media Services	2220	146,671	16,763	4,475	32,904	7,143	134,836	3,882		346,674	440,855
48	Assessment & Testing	2230									0	
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>171,361</b>	<b>32,760</b>	<b>8,975</b>	<b>33,349</b>	<b>7,143</b>	<b>134,835</b>	<b>3,882</b>	<b>0</b>	<b>392,306</b>	<b>465,890</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	4,920	122,996	106,689	22,624		40,941			298,170	575,210
52	Executive Administration Services	2320	98,481	21,993							120,474	84,010
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365									0	
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>103,401</b>	<b>144,989</b>	<b>106,689</b>	<b>22,624</b>	<b>0</b>	<b>40,941</b>	<b>0</b>	<b>0</b>	<b>418,644</b>	<b>659,220</b>
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											



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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)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
57	Office of the Principal Services	2410	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
58	Other Support Services - School Admin (Describe & Itemize)	2490										
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>158,119</b>	<b>43,776</b>	<b>8,302</b>	<b>10,484</b>	<b>0</b>	<b>5,852</b>	<b>0</b>	<b>0</b>	<b>226,533</b>	<b>298,425</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510										
62	Fiscal Services	2520	147,425	20,480	686	2,658		2,581			173,830	210,065
63	Operation & Maintenance of Plant Services	2540			73,216	210,501		545			284,262	355,000
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	86,460	12,933	324	175,464		578			275,759	330,750
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>233,885</b>	<b>33,413</b>	<b>74,226</b>	<b>388,623</b>	<b>0</b>	<b>3,704</b>	<b>0</b>	<b>0</b>	<b>733,851</b>	<b>895,815</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
75	Other Support Services (Describe & Itemize)	2900									0	
76	<b>Total Support Services</b>	<b>2000</b>	<b>1,192,023</b>	<b>406,061</b>	<b>343,637</b>	<b>462,316</b>	<b>138,349</b>	<b>190,801</b>	<b>3,882</b>	<b>0</b>	<b>2,737,069</b>	<b>3,423,165</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									<b>0</b>	<b>3,000</b>
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			9,785						9,785	6,785
81	Payments for Special Education Programs	4120			112,012						112,012	20,000
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>121,797</b>			<b>0</b>			<b>121,797</b>	<b>26,785</b>
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						30,880			30,880	250,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>30,880</b>			<b>30,880</b>	<b>250,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>121,797</b>			<b>30,880</b>			<b>152,677</b>	<b>276,785</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									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)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150						1,343			1,343	
112	Total Interest on Short-Term Debt	5100						1,343			1,343	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						1,343			1,343	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		4,653,081	1,574,539	566,304	688,041	138,349	401,177	24,869	0	8,046,360	9,272,506
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,653,081	1,574,539	566,304	688,041	138,349	764,070	24,869	0	8,409,253	9,272,506
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										2,630,908	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										2,670,480	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			4,463						4,463	
128	Operation & Maintenance of Plant Services	2540	487,210	130,901	611,437	172,428	638,002	325	55,078		2,095,381	2,423,467
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	487,210	130,901	615,900	172,428	638,002	325	55,078	0	2,099,844	2,423,467
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	487,210	130,901	615,900	172,428	638,002	325	55,078	0	2,099,844	2,423,467
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		487,210	130,901	615,900	172,428	638,002	325	55,078	0	2,099,844	2,423,467
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										77,696	

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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)	Func #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
158	<b>30 - DEBT SERVICES (DS)</b>											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						139,565			139,565	
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Prindpal Retired) <sup>11</sup>	5300									0	
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
176	Total Debt Services	5000			0			139,565			139,565	0
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			139,565			139,565	0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(138,966)	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	32,016	5,971	238,926	27,265		3,490			307,668	544,015
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	32,016	5,971	238,926	27,265	0	3,490	0	0	307,668	544,015
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			247,484						247,484	255,000
193	Payments for Special Education Programs	4120			23,907						23,907	30,000
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			271,391			0			271,391	285,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			271,391			0			271,391	285,000
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	



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1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func #	(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	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) <sup>11</sup>	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		32,016	5,971	510,317	27,265	0	3,490	0	0	579,059	829,015
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										531,465	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		33,558							33,558	36,300
220	Pre-K Programs	1125									0	
221	Special Education Programs (Functions 1200-1220)	1200		23,528							23,528	30,200
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250									0	
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400		14,555							14,555	17,150
227	Interscholastic Programs	1500		9,529							9,529	12,400
228	Summer School Programs	1600									0	
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		1,257							1,257	1,450
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900		6,828							6,828	12,800
233	Total Instruction	1000		89,255							89,255	110,300
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		2,736							2,736	14,500
237	Guidance Services	2120		7,596							7,596	11,000
238	Health Services	2130		753							753	4,000
239	Psychological Services	2140		1,263							1,263	1,500
240	Speech Pathology & Audiology Services	2150									0	
241	Other Support Services - Pupils (Describe & Itemize)	2190		688							688	4,100
242	Total Support Services - Pupils	2100		13,036							13,036	35,100
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		361							361	210
245	Educational Media Services	2220		20,903							20,903	34,500
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		21,264							21,264	34,710
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,535							1,535	78,700
250	Executive Administration Services	2320		1,563							1,563	3,010
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365		8,884							8,884	7,500
254	Total Support Services - General Administration	2300		11,982							11,982	89,210
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		9,959							9,959	15,500
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		9,959							9,959	15,500
259	SUPPORT SERVICES - BUSINESS											

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1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)		(100)	(300)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2		Func #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
260	Direction of Business Support Services	2510									0	
261	Fiscal Services	2520		21,545							21,545	34,000
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		72,843							72,843	93,060
264	Pupil Transportation Services	2550		2,180							2,180	6,500
265	Food Services	2560		13,754							13,794	19,000
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>110,362</b>							<b>110,362</b>	<b>152,560</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>0</b>							<b>0</b>	<b>0</b>
275	Other Support Services (Describe & Itemize)	2900									0	
276	<b>Total Support Services</b>	<b>2000</b>		<b>166,603</b>							<b>166,603</b>	<b>327,080</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									<b>0</b>	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>						<b>0</b>			<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>255,858</b>				<b>0</b>			<b>255,858</b>	<b>437,380</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>494,880</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530			59,009		3,123,949				3,182,958	4,844,334
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>59,009</b>	<b>0</b>	<b>3,123,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,182,958</b>	<b>4,844,334</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	147,900
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>147,900</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>59,009</b>	<b>0</b>	<b>3,123,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,182,958</b>	<b>4,992,234</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(3,019,659)</b>	
311												
312	<b>70 - WORKING CASH (WC)</b>											
313												

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)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
314	<b>80 - TORT FUND (TF)</b>											
315	<b>INSTRUCTION (TF)</b>	<b>1000</b>										
316	Regular Programs	1100	212,615	41,334							253,949	234,000
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	57,160	8,782							65,942	52,750
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400	72,462	9,133							81,595	77,000
325	Interscholastic Programs	1500	32,732		8,151						40,883	63,900
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700	7,764								7,764	10,700
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900	3,190								3,190	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction**</b>	<b>1000</b>	<b>385,923</b>	<b>59,249</b>	<b>8,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453,323</b>	<b>438,350</b>
345	<b>SUPPORT SERVICES (TF)</b>	<b>2000</b>										
346	<b>Support Services - Pupil</b>	<b>2100</b>										
347	Attendance & Social Work Services	2110	26,265	6,690							32,955	31,000
348	Guidance Services	2120	18,360								18,360	18,500
349	Health Services	2130	9,270	1,093		1,788					12,061	6,500
350	Psychological Services	2140	8,755	1,971							10,726	9,000
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190	9,713								9,713	23,000
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>72,363</b>	<b>9,664</b>	<b>0</b>	<b>1,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83,815</b>	<b>88,000</b>
354	<b>Support Services - Instructional Staff</b>	<b>2200</b>										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	18,764					25,351			44,115	101,000
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>18,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,351</b>	<b>0</b>	<b>0</b>	<b>44,115</b>	<b>101,000</b>
359	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>2300</b>										
360	Board of Education Services	2310	12,400		127,177						139,577	132,400
361	Executive Administration Services	2320	41,600	8,920							50,520	45,000
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365	75,332	15,316	15,570						106,218	88,000
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>129,332</b>	<b>24,236</b>	<b>142,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>296,315</b>	<b>265,400</b>
366	<b>Support Services - School Administration</b>	<b>2400</b>										
367	Office of the Principal Services	2410	49,237	5,690							55,927	73,000
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	



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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(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	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>49,237</b>	<b>6,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,927</b>	<b>73,000</b>
370	<b>Support Services - Business</b>	<b>2500</b>										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520	19,469	2,963							22,432	19,500
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540	110,620	21,839	272,876	1,212	66,116		1,121		473,784	403,000
375	Pupil Transportation Services	2550	10,224	27,636							37,860	9,000
376	Food Services	2560		5,155							5,155	24,000
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	<b>2500</b>	<b>140,313</b>	<b>57,593</b>	<b>272,876</b>	<b>1,212</b>	<b>66,116</b>	<b>0</b>	<b>1,121</b>	<b>0</b>	<b>539,231</b>	<b>455,500</b>
379	<b>Support Services - Central</b>	<b>2600</b>										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	<b>2600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
386	<b>Other Support Services (Describe &amp; Itemize)</b>	<b>2900</b>										
387	<b>Total Support Services</b>	<b>2000</b>	<b>410,009</b>	<b>93,183</b>	<b>415,623</b>	<b>3,000</b>	<b>66,116</b>	<b>25,391</b>	<b>1,121</b>	<b>0</b>	<b>1,019,403</b>	<b>982,900</b>
388	<b>COMMUNITY SERVICES (TF)</b>	<b>3000</b>										
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	<b>4000</b>										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	<b>4100</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	<b>4200</b>						<b>0</b>			<b>0</b>	<b>0</b>
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	<b>4000</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						<b>0</b>			<b>0</b>	<b>0</b>
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		795,932	157,432	423,774	3,000	66,116	25,351	1,121	0	1,472,726	1,421,250
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,234)	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540					157,895				157,895	579,370
437	Total Support Services - Business	2500	0	0	0	0	157,895	0	0	0	157,895	579,370
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	157,895	0	0	0	157,895	579,370
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	157,895	0	0	0	157,895	579,370
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										225,782	



	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2022 Levy)</b>	<b>Taxes Received (from 2021 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2022 Levy)</b>	<b>Estimated Taxes Due (from the 2022 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	6,743,822		6,743,822	7,523,057
5	Operations & Maintenance	1,832,561		1,832,561	2,045,124	2,045,124
6	Debt Services **	66		66		0
7	Transportation	879,627		879,627	981,660	981,660
8	Municipal Retirement	406,161		406,161	261,776	261,776
9	Capital Improvements	0		0		0
10	Working Cash	366,515		366,515	409,025	409,025
11	Tort Immunity	1,457,580		1,457,580	1,603,459	1,603,459
12	Fire Prevention & Safety	366,515		366,515	409,025	409,025
13	Leasing Levy	366,515		366,515	409,025	409,025
14	Special Education	146,604		146,604	163,610	163,610
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	250,107		250,107	330,247	330,247
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	<b>Totals</b>	<b>12,816,073</b>	<b>0</b>	<b>12,816,073</b>	<b>14,136,008</b>	<b>14,136,008</b>
20						
21	<i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i>					
22	<i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i>					

	A	B	C	D	E	F	G	H	I	J
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>									
2	<b>Description (Enter Whole Dollars)</b>	<b>Outstanding July 1, 2022</b>	<b>Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>				
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>									
4	Total CPPRT Notes					0				
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	<b>TAX ANTICIPATION NOTES (TAN)</b>									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	<b>TEACHERS/EMPLOYEES' ORDERS (T/EO)</b>									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>									
25	Total (All Funds)					0				
26	<b>OTHER SHORT-TERM BORROWING</b>									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	<b>SCHEDULE OF LONG-TERM DEBT</b>									
30	<b>Part A: GASB 87 Leases Only</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
31	Copier Lease	01/01/21	594,521	8		416,164		118,904	297,260	297,260
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			594,521		0	416,164	0	118,904	297,260	297,260
44										
45	<b>Part B: Other Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Outstanding Beginning July 1, 2022</b>	<b>Issued July 1, 2022 thru June 30, 2023</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2022 thru June 30, 2023</b>	<b>Outstanding Ending June 30, 2023</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
46	General Obligation Certificates	11/10/22	5,000,000	7		5,000,000			5,000,000	4,965,576
47									0	
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			5,594,521		0	5,416,164	0	118,904	5,297,260	5,262,836
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	General Obligation Certificates	10. Other	
68	2. Funding Bonds			5. Tort Judgment Bonds			8. Other	GASB 87 Lease	11. Other	
69	3. Refunding Bonds			6. Building Bonds			9. Other		12. Other	

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

	A	B	C	D	E	F	G	H	I	J	K
<b>1</b>	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>										
<b>2</b>	<b>Description (Enter Whole Dollars)</b>					<b>Account No</b>	<b>Tort Immunity<sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes<sup>b</sup></b>	<b>Driver Education</b>
<b>3</b>	Cash Basis Fund Balance as of July 1, 2022										
<b>4</b>	<b>RECEIPTS:</b>										
<b>5</b>	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,457,580	146,604			
<b>6</b>	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	11,912				
<b>7</b>	Drivers' Education Fees					10-1970					4,800
<b>8</b>	School Facility Occupation Tax Proceeds					30 or 60-1983					
<b>9</b>	Driver Education					10 or 20-3370					19,660
<b>10</b>	Other Receipts (Describe & Itemize)					--	0				
<b>11</b>	Sale of Bonds					10, 20, 40 or 60-7200					
<b>12</b>	<b>Total Receipts</b>						<b>1,469,492</b>	<b>146,604</b>	<b>0</b>	<b>0</b>	<b>24,460</b>
<b>13</b>	<b>DISBURSEMENTS:</b>										
<b>14</b>	Instruction					10 or 50-1000		146,604			24,460
<b>15</b>	Facilities Acquisition & Construction Services					20 or 60-2530					
<b>16</b>	Tort Immunity Services					80	1,472,726				
<b>17</b>	<b>DEBT SERVICE</b>										
<b>18</b>	Debt Services - Interest on Long-Term Debt					30-5200					
<b>19</b>	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
<b>20</b>	Debt Services Other (Describe & Itemize)					30-5400					
<b>21</b>	<b>Total Debt Services</b>									<b>0</b>	
<b>22</b>	Other Disbursements (Describe & Itemize)					--					
<b>23</b>	<b>Total Disbursements</b>						<b>1,472,726</b>	<b>146,604</b>	<b>0</b>	<b>0</b>	<b>24,460</b>
<b>24</b>	<b>Ending Cash Basis Fund Balance as of June 30, 2023</b>						<b>(3,234)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>25</b>	Reserved Cash Balance					714					
<b>26</b>	Unreserved Cash Balance					730	(3,234)	0	0	0	0

<b>28</b>	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES<sup>a</sup></b>										
<b>29</b>											
<b>30</b>	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
<b>31</b>	If yes, list in the aggregate the following:					Total Claims Payments:	1,472,726				
<b>32</b>						Total Reserve Remaining:	(3,234)				
<b>34</b>	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
<b>35</b>	<b>Expenditures:</b>										
<b>36</b>	Workers' Compensation Act and/or Workers' Occupational Disease Act						28,538				
<b>37</b>	Unemployment Insurance Act						0				
<b>38</b>	Insurance (Regular or Self-Insurance)						88,516				
<b>39</b>	Risk Management and Claims Service						0				
<b>40</b>	<b>Judgments/Settlements</b>										
<b>41</b>	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						1,355,672				
<b>42</b>	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
<b>43</b>	Legal Services						0				
<b>44</b>	Principal and Interest on Tort Bonds						0				
<b>45</b>	Other - Explain on Itemization 44 tab						0				
<b>46</b>	<b>Total</b>						<b>0</b>				
<b>47</b>	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>				
<b>49</b>	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
<b>50</b>	55 ILCS 5/5-1006.7										





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

	A	B	C	D	E	F	G	H	J	K	L
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	<b>Total Revenue Section B</b>		<b>70,719</b>	<b>165,226</b>		0	0	0		0	<b>235,945</b>

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

40											
41	Total Other Federal Revenue (Section A plus Section B)	4998	75,275	219,053		0	0	0		0	294,328
42	Total Other Federal Revenue from Revenue Tab	4998	75,275	219,053		0	0	0		0	294,328
43	Difference (must equal 0)		0	0		0	0	0		0	0
44	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK		OK	OK

**Part 2: CARES, CRRSA, and ARP EXPENDITURES**

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

**Expenditure Section A:**

**ESSER I EXPENDITURES (CARES)**

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

**FUNCTION**

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

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

57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)										
58	Facilities Acquisition and Construction Services (Total)	2530									0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540									0
60	FOOD SERVICES (Total)	2560									0

62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).										
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000									0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000									0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0		0

**Expenditure Section B:**

**ESSER II EXPENDITURES (CRRSA)**

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

**FUNCTION**

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

72	INSTRUCTION Total Expenditures	1000									0
73	SUPPORT SERVICES Total Expenditures	2000				165,226					165,226

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				165,226					165,226
78	FOOD SERVICES (Total)	2560									0

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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	<b>Expenditure Section C:</b>											
85	<b>GEER I EXPENDITURES (CARES)</b>											
86												
87												
88	FUNCTION											
89	1. List the total expenditures for the Functions 1000 and 2000 below											
90	INSTRUCTION Total Expenditures	1000										0
91	SUPPORT SERVICES Total Expenditures	2000										0
92	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
93												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
98												
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	<b>Expenditure Section D:</b>											
103	<b>GEER II EXPENDITURES (CRRSA)</b>											
104												
105												
106	FUNCTION											
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	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
111												
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	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
116												
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	<b>Expenditure Section E:</b>											
121	<b>ESSER III EXPENDITURES (ARP)</b>											
122												





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

	A	B	C	D	E	F	G	H	I	J	K	L
168	FOOD SERVICES (Total)	2560										0
169	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	<b>Expenditure Section H:</b>											
175	<b>ARP IDEA (ARP)</b>											
176	DISBURSEMENTS											
177	FUNCTION											
178	1. List the total expenditures for the Functions 1000 and 2000 below											
180	INSTRUCTION Total Expenditures	1000				18,994						18,994
181	SUPPORT SERVICES Total Expenditures	2000										0
182	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
184	Facilities Acquisition and Construction Services (Total)	2530										0
185	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
186	FOOD SERVICES (Total)	2560										0
187	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	<b>Expenditure Section I:</b>											
193	<b>ARP Homeless I (ARP)</b>											
194	DISBURSEMENTS											
195	FUNCTION											
196	1. List the total expenditures for the Functions 1000 and 2000 below											
198	INSTRUCTION Total Expenditures	1000										0
199	SUPPORT SERVICES Total Expenditures	2000										0
200	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	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





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

	A	B	C	D	E	F	G	H	I	J	K	L																				
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	<b>Expenditure Section M:</b>																															
265	<b>Other ARP Expenditures (not accounted for above)</b>																															
266													<b>DISBURSEMENTS</b>																			
267	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">(100)</td> <td style="width: 10%; text-align: center;">(200)</td> <td style="width: 10%; text-align: center;">(300)</td> <td style="width: 10%; text-align: center;">(400)</td> <td style="width: 10%; text-align: center;">(500)</td> <td style="width: 10%; text-align: center;">(600)</td> <td style="width: 10%; text-align: center;">(700)</td> <td style="width: 10%; text-align: center;">(800)</td> <td style="width: 10%; text-align: center;">(900)</td> </tr> <tr> <td></td> <td style="text-align: center;">Salaries</td> <td style="text-align: center;">Employee Benefits</td> <td style="text-align: center;">Purchased Services</td> <td style="text-align: center;">Supplies &amp; Materials</td> <td style="text-align: center;">Capital Outlay</td> <td style="text-align: center;">Other</td> <td style="text-align: center;">Non-Capitalized Equipment</td> <td style="text-align: center;">Termination Benefits</td> <td style="text-align: center;">Total Expenditures</td> </tr> </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
	(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	<b>FUNCTION</b>																															
269	1. List the total expenditures for the Functions: 1000 and 2000 below																															
270	INSTRUCTION Total Expenditures	1000										0																				
271	SUPPORT SERVICES Total Expenditures	2000										0																				
272	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)																															
273	Facilities Acquisition and Construction Services (Total)	2530										0																				
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0																				
276	FOOD SERVICES (Total)	2560										0																				
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																																

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

	A	B	C	D	E	F	G	H	I	J	K	L	
283	<b>Expenditure Section N:</b>												
284	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
285			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
286	<b>FUNCTION</b>												
287													
288	INSTRUCTION	1000	37,836	18,994	5,299	0	0	0	0	0		62,129	
289	SUPPORT SERVICES	2000	0	0	0	9,038	323,121	0	0	0		332,159	
290	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0		0	
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	323,121	0	0	0		323,121	
292	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0		0	
293	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 1000 total	394,288
294													
295	<b>Expenditure Section O:</b>												
296	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
297			(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		
298	<b>FUNCTION</b>												
299													
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0		0	
301													

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
2	<b>Description of Assets (Enter Whole Dollars)</b>	<b>Acct #</b>	<b>Cost Beginning July 1, 2022</b>	<b>Add: Additions July 1, 2022 thru June 30, 2023</b>	<b>Less: Deletions July 1, 2022 thru June 30, 2023</b>	<b>Cost Ending June 30, 2023</b>	<b>Life In Years</b>	<b>Accumulated Depreciation Beginning July 1, 2022</b>	<b>Add: Depreciation Allowable July 1, 2022 thru June 30, 2023</b>	<b>Less: Depreciation Deletions July 1, 2022 thru June 30, 2023</b>	<b>Accumulated Depreciation Ending June 30, 2023</b>	<b>Ending Balance Undepreciated June 30, 2023</b>
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	696,434			696,434						696,434
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	46,853,835	656,659		47,510,494	50	18,050,233	934,021		18,984,254	28,526,240
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	2,807,242			2,807,242	20	2,263,963	43,855		2,307,818	499,424
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	2,392,275	343,703	234,798	2,501,180	10	1,469,079	250,323	234,798	1,484,404	1,016,776
13	5 Yr Schedule	252	304,497			304,497	5	243,580	55,060		298,640	5,857
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260		3,187,749		3,187,749	--					3,187,749
16	<b>Total Capital Assets</b>	<b>200</b>	<b>53,054,283</b>	<b>4,188,111</b>	<b>234,798</b>	<b>57,007,596</b>		<b>22,026,855</b>	<b>1,283,059</b>	<b>234,798</b>	<b>23,075,116</b>	<b>33,932,480</b>
17	Non-Capitalized Equipment	700				81,068	10		8,307			
18	<b>Allowable Depreciation</b>								<b>1,291,166</b>			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116	Total Expenditures		\$	8,046,360	
9	O&M	Expenditures 16-24, L155	Total Expenditures			2,099,844	
10	DS	Expenditures 16-24, L178	Total Expenditures			139,565	
11	TR	Expenditures 16-24, L214	Total Expenditures			579,059	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			255,858	
13	TORT	Expenditures 16-24, L422	Total Expenditures			1,472,726	
14			<b>Total Expenditures</b>		\$	<b>12,593,412</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
18	TR	Revenues 10-15, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)		\$	0	
19	TR	Revenues 10-15, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)			0	
20	TR	Revenues 10-15, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)			0	
21	TR	Revenues 10-15, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)			0	
22	TR	Revenues 10-15, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)			0	
23	TR	Revenues 10-15, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)			0	
24	TR	Revenues 10-15, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)			0	
25	TR	Revenues 10-15, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)			0	
26	TR	Revenues 10-15, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)			0	
27	TR	Revenues 10-15, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)			0	
28	TR	Revenues 10-15, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)			0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410 Adult Ed (from ICCB)			0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499 Adult Ed - Other (Describe & Itemize)			0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+I)	1125 Pre-K Programs			0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600 Summer School Programs			0	
39	ED	Expenditures 16-24, L20, Col K	1910 Pre-K Programs - Private Tuition			0	
40	ED	Expenditures 16-24, L21, Col K	1911 Regular K-12 Programs - Private Tuition			0	
41	ED	Expenditures 16-24, L22, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
42	ED	Expenditures 16-24, L23, Col K	1913 Special Education Programs Pre-K - Tuition			0	
43	ED	Expenditures 16-24, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
44	ED	Expenditures 16-24, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
45	ED	Expenditures 16-24, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
46	ED	Expenditures 16-24, L27, Col K	1917 CTE Programs - Private Tuition			0	
47	ED	Expenditures 16-24, L28, Col K	1918 Interscholastic Programs - Private Tuition			0	
48	ED	Expenditures 16-24, L29, Col K	1919 Summer School Programs - Private Tuition			0	
49	ED	Expenditures 16-24, L30, Col K	1920 Gifted Programs - Private Tuition			0	
50	ED	Expenditures 16-24, L31, Col K	1921 Bilingual Programs - Private Tuition			0	
51	ED	Expenditures 16-24, L32, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000 Community Services			0	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			152,677	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			138,349	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			24,869	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000 Community Services			0	
57	O&M	Expenditures 16-24, L143, Col K	4000 Total Payments to Other Govt Units			0	
58	O&M	Expenditures 16-24, L155, Col G	- Capital Outlay			638,002	
59	U&I	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			55,078	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			271,391	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Progs - Private Tuition			0	
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			66,116	
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			1,121	
96			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>		\$	<b>1,347,603</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>11,245,809</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023</b>			<b>345.10</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>		\$	<b>32,587.10</b>	
100							



	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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		216,981	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		20,529	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		40,046	
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 G	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		18,350	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		26,978	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		83,232	
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		369	
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		19,660	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		210,686	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		1,700	
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		33,107	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		119,098	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		64,206	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		12,300	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		106,814	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Board & Board		0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins		9,118	
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 (LIPLP)		0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children		100	
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		10,655	
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		13,403	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		11,271	
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)		294,328	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(67,421)	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			131,646	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			3	
196				<b>Total Deductions for PCTC Computation Line 104 through Line 193</b>	\$	<b>1,427,159</b>	
197				<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 195)</b>		<b>9,818,650</b>	
198				<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>		<b>1,291,166</b>	
199				<b>Total Allowance for PCTC Computation (Line 196 plus Line 197)</b>		<b>11,109,816</b>	
200				<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023</b>		<b>345.10</b>	
201				<b>Total Estimated PCTC (Line 198 divided by Line 199) *</b>	\$	<b>32,193.03</b>	
202							
203	<b>*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 this tab is NOT the final 9-month ADA.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
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. <b>Please enter "0" if the district does not have allocations for lines 192 and 193.</b>						



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> 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	<b>Support Services - Direct Costs</b>							
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). <span style="float: right;">20,780</span>							
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17			<b>Restricted Program</b>		<b>Unrestricted Program</b>			
18		<b>Function</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>		
19	Instruction	1000		5,676,862		5,676,862		
20	<b>Support Services:</b>							
21	Pupil	2100		931,380		931,380		
22	Instructional Staff	2200		446,660		446,660		
23	General Admin.	2300		726,941		726,941		
24	School Admin	2400		292,419		292,419		
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	217,807	0	217,807	0		
28	Oper. & Maint. Plant Services	2540		2,165,953	2,165,953	0		
29	Pupil Transportation	2550		347,708		347,708		
30	Food Services	2560		294,708		294,708		
31	Internal Services	2570	0	0	0	0		
32	<b>Central:</b>							
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	<b>Other:</b>	2900		0		0		
39	<b>Community Services</b>	3000		0		0		
40	<b>Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)</b>							
41	<b>Total</b>		217,807	10,694,766	2,383,760	8,528,813		
42			<b>Restricted Rate</b>		<b>Unrestricted Rate</b>			
43			Total Indirect Costs:	217,807	Total Indirect Costs:	2,383,760		
44			Total Direct Costs:	10,694,766	Total Direct Costs:	8,528,813		
45			<b>= 2.04%</b>		<b>= 27.95%</b>			

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
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	Seneca Twp HSD 160			35-050-1600-17_AFR22 Seneca Twp HSD 160		
7	35050160017					
8	Check box if this schedule is not applicable..... <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 <input checked="" type="checkbox"/>					
10	<b>Service or Function (Check all that apply)</b>				<b>Barriers to Implementation</b>	<b>(Limit text to 200 characters, for additional space use line 33 and 38)</b>
11	Curriculum Planning		X	X		
12	Custodial Services					
13	Educational Shared Programs		X	X		
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X		LaSalle County Co-op
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services		X	X		Various schools/municipalities
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X		La-Salle County ROE
25	Shared Personnel		X	X		Speech Audiologist
26	Special Education Cooperatives		X	X		LEASE Spec Ed Co-op
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X		State bid - vehicles
29	Technology Services					
30	Transportation		X	X		Feeder school - IGA, MVK/SGS/SHS
31	Vocational Education Cooperatives		X	X		SRAVTE - Vocational Co-op
32	All Other Joint/Cooperative Agreements		X	X		Village Park Board
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

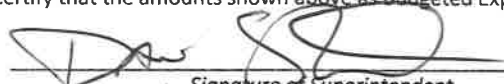
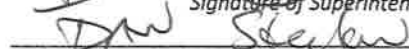
**LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET**  
 (Section 17-1.5 of the School Code)

School District Name: Seneca Twp HSD 160  
 RCDT Number: 35050160017

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	120,474		50,520	170,994	133,710		45,000	178,710
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	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
<b>8. Totals</b>		120,474	0	50,520	170,994	133,710	0	45,000	178,710
<b>9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)</b>									5%

**CERTIFICATION**

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

  
 \_\_\_\_\_  
 Signature of Superintendent  
  
 \_\_\_\_\_  
 Contact Name (for questions)

9/20/23  
 \_\_\_\_\_  
 Date  
815 357 5000  
 \_\_\_\_\_  
 Contact Telephone Number

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

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

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

1. Ed 1690 - Food sold to clubs/organizations
2. Ed, O&M 1999 - Misc refunds and rebates
3. Ed, O&M 4998 - ESSER funds
- 4.

Handwritten notes or scribbles at the bottom of the page.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies**

A. General

Seneca Township High School District No. 160, Seneca, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

For the year ended June 30, 2023, the District's accounting and financial reporting policies conform to the cash basis of accounting as prescribed by the Illinois State Board of Education.

B. 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. The entity is a township high school district located in LaSalle and Grundy Counties, Illinois.

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

The joint 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.

C. Basis of Accounting – 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 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 District uses the following fund types and account groups:

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

C. Basis of Accounting – Fund Accounting (Continued)

**Government Fund Types**

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. Special Education and Leasing are included in this fund.

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The Operation and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in other funds) that are legally restricted to cash disbursements for specified purposes. The Working Cash Fund accounts for the 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 judgement purposes. The Capital Projects and Fire Prevention and Safety Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

D. Government 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.

E. General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at acquisition value. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**E. General Fixed Assets and General Long-Term Debt Account Group (Continued)**

The District adopted a formal capitalization policy with a capitalization threshold of \$5,000, but does follow the applicable grant guidelines. The District does consider purchases that are less than the capitalization policy that will last longer than a year to be non-capitalized assets.

The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$1,283,059 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$23,075,116. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

The District's capitalization policy is as follows:

<u>Category</u>	<u>Life (Years)</u>
Depreciable Land	50
Buildings - Permanent	50
Buildings - Temporary	20
Infrastructure Improvements other than Building	20
Capitalized Equipment	3 - 10

Long-term liabilities expected to be financed from Debt Service Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sale of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

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

**F. Basis of Accounting**

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



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 1 - Summary of Significant Accounting Policies (Continued)**

F. Basis of Accounting (Continued)

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

Unpaid teachers' salaries for services rendered during the school year for teachers electing twelve-month pay schedules are recorded in the fiscal year when such checks are drawn.

G. Budgets and Budgetary Accounting

The budget for all governmental fund types was prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 21, 2022 and May 17, 2023.

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

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

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

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposit (savings accounts). Cash equivalents include amounts in time deposits, and other investments, with original maturities of less than 90 days. The District has various certificate of deposit that may have an original maturity of greater than three months. All certificate of deposit are considered time deposits and have been included as cash and cash equivalents in these financial statements.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 1** - **Summary of Significant Accounting Policies (Continued)**

I. **Investments**

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235-2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

**Note 2** - **Fund Balance Reporting**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. **Nonspendable Fund Balance**

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

B. **Restricted Fund Balance**

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

1. **Special Education Levy**

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 2** - **Fund Balance Reporting (Continued)**

B. Restricted Fund Balance (Continued)

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational and Transportation Funds. At fiscal year end, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted balances.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At fiscal year end, expenditures disbursed exceeded revenue received from federal grants, resulting in no restricted balances.

4. Leasing Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. At fiscal year end, revenues exceeded expenditures from the leasing tax, resulting in no restricted balances in the Education Fund.

5. Social Security Levy

Cash receipts and the related cash disbursements of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenues received exceeded expenditures disbursed, for those specific purposes, resulting in a reserved fund balance of \$553,504.

6. Student Activity Funds

The District has Student Activity Funds that are included in the Education Fund balance. As of June 30, 2023, net revenues received exceeded expenditures disbursed, resulting in a reserved balance of \$251,022.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board).

Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The School Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

See Note 15 for committed fund balances.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 2 - Fund Balance Reporting (Continued)**

**D. Assigned Fund Balance**

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of fiscal year end, the District has no assigned fund balances.

**E. Regulatory – Fund Balance Definitions**

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

**F. Reconciliation of Fund Balance Reporting**

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	-	-	609,000	-	16,537,386	-	17,146,386
Operations & Maintenance	-	3,589,207	-	-	-	-	3,589,207
Debt Service	-	34,424	-	-	-	-	34,424
Transportation	-	1,140,766	-	-	-	-	1,140,766
Municipal Retirement	-	2,000,257	-	-	-	553,504	1,446,753
Capital	-	8,900,444	-	-	-	-	8,900,444
Working Cash	-	-	-	-	157,756	-	157,756
Tort Liability	-	13,031	-	-	-	-	13,031
Fire Prevention and Safety	-	1,007,495	-	-	-	-	1,007,495

**G. Expenditures of Fund Balance**

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 3 - Property Taxes**

The District's property tax is levied each year on all taxable real property located in LaSalle and Grundy Counties on or before the last Tuesday in December. The Board passed the levy in December 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. Taxes recorded on these financial statements are from the 2021 tax year.

Property tax in the following amounts have been levied and collected:

<b>Tax Year</b>	<b>FY Received</b>	<b>Taxed Assessment</b>	<b>Levy Rate</b>	<b>Levy Extended</b>	<b>Collected</b>	<b>Variance</b>
2021	2023	\$ 732,809,311	1.74838	\$ 12,812,291	\$ 12,816,073	\$ 3,782
2020	2022	\$ 724,895,196	1.74838	\$ 12,673,923	\$ 12,665,690	\$ (8,233)

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	<b><u>2021 LIMIT</u></b>	<b><u>2021 LEVY RATE</u></b>	<b><u>2020 LEVY RATE</u></b>
Education	0.9200	0.92000	0.92000
Tort	As Needed	0.19885	0.16325
Special Education	0.0200	0.02000	0.02000
Operation/Maintenance	0.2500	0.25000	0.25000
Transportation	0.1200	0.12000	0.12000
Municipal Retirement	As Needed	0.05541	0.09174
Social Security/Medicare	As Needed	0.03412	0.03339
Working Cash	0.0500	0.05000	0.05000
Debt	As Needed	-	-
Lease	0.0500	0.05000	0.05000
Fire Prevention	0.0500	0.05000	0.05000
<b>Total</b>		<b><u>1.74838</u></b>	<b><u>1.74838</u></b>

**Note 4 - Cash and Investments**

**Deposits**

The District is allowed to invest in securities as authorized by Section 2 and 6 of the Public Funds Investment Act (30 ILCS 235) and Section 8-7 of the School Code.

At June 30, 2023, the District had a cash balance of \$338,707. The major divergence between book and bank balances consisted of outstanding checks at year-end. The deposits are as follows:



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 4 - Cash and Investments (Continued)**

Deposits (Continued)

<u>Account</u>	<u>Interest Rate</u>	<u>Bank Balance</u>	<u>Adjusted Balance</u>
Checking - All Funds	0.05%	\$ 387,382	\$ 309,407
Imprest Account	0.05%	22,839	25,000
Petty Cash	N/A	-	4,300
<b>Total Cash</b>		<u>\$ 410,221</u>	<u>\$ 338,707</u>
 Activity Fund	 0.05%	 <u>\$ 253,510</u>	 <u>\$ 251,022</u>

Custodial credit risk is the risk that in an 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. At June 30, 2023, none of the District's bank balances were uninsured and uncollateralized. The cash balances were either Type 1 deposits fully insured by the FDIC or Type 2 deposits secured by securities pledged to the District but in the bank's name.

Investments

The District had the following investments and maturities.

<u>Investment Type</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>	
			<u>Less than 1</u>	<u>1-5</u>
US Gov. Obligations	\$ 19,963,451	\$ 19,613,989	\$ 13,881,926	\$ 5,732,063
US Treasury Notes	4,527,782	4,520,635	4,520,635	-
CDs	2,189,458	2,141,321	1,907,669	233,652
General Municipal				
Bonds	3,449,472	3,268,527	3,164,070	104,457
Schwab - Cash & MM	3,520,896	3,520,896	3,520,896	-
	<u>33,651,059</u>	<u>33,065,368</u>	<u>26,995,196</u>	<u>6,070,172</u>

The District also invested in money market and certificate of deposit that are shown as Investments in the Statement of Assets and Liabilities but are included in deposits for accounting disclosure purposes.

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 4** - **Cash and Investments (Continued)**

**Investments (Continued)**

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 online the name of the District and were fully insured, investments were mutual fund, and investments were held by an agent in the District's name.

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.

The investments in the investment account consist of \$3,520,896 in Cash and Bank Sweep and Money Market funds which are not FDIC backed nor has pledged securities, but invests in government backed securities. The remaining investments include, \$2,189,458 of CD's and are insured by the FDIC as Type I deposits and the remaining \$27,940,705 are uninsured but are government backed obligations. The District monitors the investment balances regularly.

The above investments of are categorized in accordance with GASB Statement No. 72, Fair Value Measurement and Application. All investments of the District are valued as Level 1 inputs. A fair value hierarchy with three levels, as follows:

- Level 1 – inputs are quoted prices for identical assets/liabilities in active markets that a government can access at the measurement date. Examples of markets in which inputs may be observable include exchange markets, dealer markets, and brokered markets.
- Level 2 – inputs, other than quoted prices included in level 1, that are directly or indirectly observable for an asset or liability. Level 2 inputs include quoted prices for similar assets.
- Level 3 – inputs are unobservable. In these instances a government should develop inputs using the best information available under the circumstances.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 5 - Capital Outlay and Depreciation**

	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
<b>Non-depreciable assets:</b>				
Land	\$ 696,434	\$ -	\$ -	\$ 696,434
Construction in Progress	-	3,187,749	-	3,187,749
<b>Depreciable assets:</b>				
Buildings	46,853,835	656,659	-	47,510,494
Improvements other than Buildings	2,807,242	-	-	2,807,242
Equipment - ten year	2,392,275	343,703	234,798	2,501,180
Equipment - five year	304,497	-	-	304,497
<b>Total General Fixed Assets</b>	<b>\$ 53,054,283</b>	<b>\$ 4,188,111</b>	<b>\$ 234,798</b>	<b>\$ 57,007,596</b>

Increases to capital assets includes boiler project, chiller cooling project, chain link fence, stage curtains, and technology equipment. The district began a new gym project in the current fiscal year and has \$3,187,749 as construction in progress on the project.

<b>Accumulated Depreciation</b>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>End of Year</u>
<b>Depreciable assets:</b>				
Buildings	\$ 18,050,233	\$ 934,021	\$ -	\$ 18,984,254
Improvements other than Buildings	2,263,963	43,855	-	2,307,818
Equipment - ten year	1,469,079	250,123	234,798	1,484,404
Equipment - five year	243,580	55,060	-	298,640
<b>Accumulated Depreciation</b>	<b>\$ 22,026,855</b>	<b>\$ 1,283,059</b>	<b>\$ 234,798</b>	<b>\$ 23,075,116</b>

**Note 6 - Retirement Fund Commitments**

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 cash basis for the year ended June 30, 2023, was \$959,677 (IMRF \$72,759 and TRS \$434,906). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 6 - Retirement Fund Commitments**

**A. Teacher Retirement System**

**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. TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

**Benefits provided**

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 I. Death benefits are payable under a formula that is different from Tier I.

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

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

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 6 - Retirement Fund Commitments (Continued)**

**A. Teacher Retirement System**

sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

**Contributions**

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 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 the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,675,627 in pension contributions from the state of Illinois.

**2.2 formula contributions.** Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were calculated to be \$28,028 and was paid toward this obligation in the current fiscal year.

**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 \$0 were paid from federal and special trust funds that required employer contributions of \$0 which were paid in the current fiscal year.



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 6 - Retirement Fund Commitments (Continued)**

**A. Teacher Retirement System**

**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 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 \$0 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

**Pension Expense**

For the year ended June 30, 2023, the employer recognized TRS pension expense of \$434,906 on a cash basis under this plan.

Detailed information about the TRS's fiduciary net position as of June 30, 2022 is available in the separately issued *TRS Comprehensive Annual Financial Report*.

**B. Illinois Municipal Retirement Fund - Pension Plan**

*Plan Description* – The employer's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Employer'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. The report is available for download at [www.imrf.org](http://www.imrf.org).

*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).

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 6 - Retirement Fund Commitments (Continued)**

**B. Illinois Municipal Retirement Fund - Pension Plan**

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

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

*Employees Covered by Benefit Terms* – As of December 31, 2022, the following employees were covered by the benefit terms:

<b>Number of</b>	<b><u>Membership</u></b>
- Retirees and Beneficiaries	59
- Inactive, Non-Retired Members	27
- Active Members	37
<b>Total</b>	<b>123</b>

*Contributions* – As set by statute, the Employer’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 Employer’s annual contribution rate for calendar year 2022 was 7.6% and for 2023 was 3.6%. The actual contributions paid during the fiscal year ended June 30, 2023 were \$72,759. The Employer 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.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO 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 to allow retirees to continue on their health plans.

**A. Teacher Health Insurance Security Fund**

The District (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 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 Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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 contributions to TRS who are not employees of the state to make a contribution to the THIS Fund.

**On behalf contributions to THIS Fund** – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .9 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$43,491, and the District recognized revenue and expenditures of this amount during the year.

**Employer contributions to THIS Fund** – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$32,376 to the THIS Fund, which was 100 percent of the required contribution.

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-Report/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 7 - Other Post-Employment Benefits (Continued)**

**B. Post-Retirement Health Care Plan**

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2023.

**Plan Description**

The district administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

**Funding Policy**

The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. With regard to retirees, there is an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

**Contributions Made**

The retiree premium established is paid entirely by retiree contributions and as such there is no net cash outflow by the District related to these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

**Note 8 - Bonds Payable and Long Term Debt**

The District issued \$5,000,000 of General Obligation Debt Certificates dated November 10, 2022. The debt will be repaid with semi-annual interest and annual principal payments beginning December 1, 2023. The interest rate is fixed between 4.25%-6%. The repayment schedule is as follows:

<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Rate</u>
2024	\$ 410,000	\$ 237,668	\$ 647,668	6.00%
2025	435,000	212,318	647,318	6.00%
2026	460,000	185,467	645,467	6.00%
2027	490,000	156,968	646,968	6.00%
2028	520,000	129,268	649,268	5.00%
2029-2032	2,685,000	280,999	2,965,999	4.25-4.5%
<b>Total</b>	<b>\$ 5,000,000</b>	<b>\$ 1,202,688</b>	<b>\$ 6,202,688</b>	

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 9 - Expenditures in Excess of Budget**

During the year ended June 30, 2023, expenditures exceeded the budget in the Debt Service and Tort Fund. Expenditures in excess of budget is in violation of state statutes.

**Note 10 - Deficit Fund Balance**

There were no deficit fund balances as of June 30, 2023.

**Note 11 - Interfund Receivables, Payables, and Transfers**

As of June 30, 2023, there were no interfund payables or receivables. During the current fiscal year, the Transportation Fund and Education Fund both transferred \$500,000 into the Operations and Maintenance Fund for general capital project expenditures. The District transferred \$500,000 and \$500,000 into the Capital Projects Fund from the Operations and Maintenance Fund and Education Fund, respectively, for capital projects. The Working Cash Fund abolished \$500,000 into the Education Fund.

**Note 12 - Insurance and Risk Management**

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, payments totaled \$0. Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage.

The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the government, and the policies in place to reduce the risk:

- (i) Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District's policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 4. This risk is low.
- (ii) 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.
- (iii) Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. This risk is addressed in Note 4.
- (iv) Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk.
- (v) Risks of claims and judgments is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate since the District is self-insured.



**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 13 - Common Bank Account**

Separate bank accounts are not maintained for all District funds; instead, all 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 14 - 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.

**Note 15 - Commitments**

**Unpaid Teachers' Contracts** - Teachers' 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 fiscal year end, the total amount of unpaid contracts and benefits for services performed during the fiscal year are approximately \$572,000.

**Vacation and Sick Pay** - Vacation pay is considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 245 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established.

**Termination Benefits** - The district is liable for termination benefits due to retiring employees. As of fiscal year end, the estimated termination benefit due in future years is \$0.

**Other Post Retirement Benefits** - The District offers an early retirement incentive to staff members. The District will pay \$1,000 annually for ten years or until the retiree reaches age 65 under the original agreement. The District will pay \$4,000 annually to qualified retirees for insurance until the retiree reaches age 65 under the updated agreement. The total committed for this post retirement benefit is \$37,000 for fiscal year 2024.

As of June 30, 2023, the District committed the entire Capital Projects Fund balance towards the gym construction project. The Operation and Maintenance Fund has \$63,800 committed to the baseball and track lights.

**Note 16 - Leases and Subscription-Based Information Technology Arrangements**

The District has adopted GASB 87, Leases. The District has a lease with Proven Business Solutions beginning in January 1, 2021 through December 31, 2025 for \$9,908.69 per month for copiers. The District also has a lease with Pitney Bowes for a postage machine beginning January 1, 2020 through July 1, 2025 for \$411.39 every quarter. Total lease payments made from the Educational Fund in the current fiscal year were \$120,548.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 16 - Leases and Subscription-Based Information Technology Arrangements**

Future lease payments are \$118,904 for fiscal years ending June 30, 2024 and 2025. Lease payments due in fiscal year ending June 30, 2026 are \$59,452.

The District also utilizes short term lease financing for computer technology. The lease terms are six months paid within the fiscal year.

The District has adopted GASB 96, Subscription-Based Information Technology Arrangements. The District utilizes several technology subscription services but has evaluated there are no material arrangements identified with a term longer than 12 months.

**Note 17 - Legal Debt Margin**

2022 Assessed Valuation (EAV)	\$ 818,049,687
Statutory Debt Limitation	
(6.9% of Assessed Valuation)	56,445,428
Less: Current Indebtedness	(5,000,000)
Add: Debt not Restricted to Legal Debt Margin	-
<b>Legal Debt Margin</b>	<b>51,445,428</b>

**Note 18 - On-behalf Payments**

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$2,719,118 \$2,675,627 for TRS and \$43,491 for THIS.

**Note 19 - Energy Costs**

Energy costs for the District for the fiscal year were: natural gas, \$94,630 and electricity, \$171,582.

**Note 20 - Joint Agreements**

The District is a member of the LaSalle-Putnam County Educational Alliance for the Special Education (LEASE), and the Starved Rock Associates for Vocational and Technical Education District (SRAVTE) along with other area school districts. 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 the joint agreements. The joint agreements are separately audited and are not included in these financial statements. These audited reports may be obtained at the joint agreement offices located at 1009 Boyce Memorial Drive, Ottawa, IL 61350 and 200 Ninth Street, Peru, IL 61354 respectively.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2023**

**Note 21 - Members of the Board of Education**

	<u>Term Expires</u>
President.....Ron Frye.....	2027
Vice-President.....Sara Olson.....	2027
Secretary .....Rich Hamilton.....	2027
Board Members:     Joe Johnson.....	2025
Cory Yandell.....	2025
Jason Eltrovoog.....	2025
Tiffany Biros.....	2025
Treasurer .....Robert Maierhofer.....	Appointed
Superintendent .....Dan Stecken	

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160  
ILLINOIS MUNICIPAL RETIREMENT FUND**

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios Calendar Year Ending December 31,	2022								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service Cost	\$ 128,110	\$ 118,974	\$ 131,963	\$ 124,995	\$ 137,405	\$ 152,614	\$ 150,077	\$ 149,411	\$ 151,173
Interest on the Total Pension Liability	638,002	616,148	606,124	583,705	532,925	525,702	503,019	474,513	432,907
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference Between Expected and Actual Experience	(82,897)	108,006	54,506	132,485	552,028	102,458	28,818	113,351	40,524
Assumption Changes	-	-	(101,509)	-	215,721	(251,476)	(17,286)	16,725	270,302
Benefit Payments and Refunds	(547,237)	(545,272)	(547,377)	(523,516)	(449,348)	(401,445)	(361,320)	(351,324)	(327,230)
<b>Net Change in Total Pension Liability</b>	<b>\$ 135,978</b>	<b>\$ 297,856</b>	<b>\$ 143,707</b>	<b>\$ 317,669</b>	<b>\$ 988,731</b>	<b>\$ 127,853</b>	<b>\$ 303,308</b>	<b>\$ 402,676</b>	<b>\$ 567,676</b>
<b>Total Pension Liability - Beginning</b>	<b>9,009,595</b>	<b>8,711,739</b>	<b>8,568,032</b>	<b>8,250,363</b>	<b>7,261,632</b>	<b>7,133,779</b>	<b>6,830,471</b>	<b>6,427,795</b>	<b>5,860,119</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 9,145,573</b>	<b>\$ 9,009,595</b>	<b>\$ 8,711,739</b>	<b>\$ 8,568,032</b>	<b>\$ 8,250,363</b>	<b>\$ 7,261,632</b>	<b>\$ 7,133,779</b>	<b>\$ 6,830,471</b>	<b>\$ 6,427,795</b>
<b>Plan Fiduciary Net Position</b>									
Employer Contributions	\$ 513,426	\$ 114,834	\$ 116,065	\$ 78,905	\$ 746,023	\$ 130,292	\$ 130,540	\$ 126,282	\$ 129,368
Employee Contributions	61,981	58,051	53,569	53,556	106,925	69,309	59,698	58,584	58,216
Pension Plan Net Investment Income	(1,455,821)	1,668,777	1,274,647	1,485,924	(457,272)	1,179,991	431,029	30,960	364,334
Benefit Payments and Refunds	(547,237)	(545,272)	(547,377)	(523,516)	(449,348)	(401,445)	(361,320)	(351,324)	(327,230)
Other	(131,158)	10,773	9,233	52,596	107,663	(139,470)	63,435	57,592	7,947
<b>Net Change in Plan Fiduciary Net Position</b>	<b>(1,558,809)</b>	<b>1,307,163</b>	<b>906,137</b>	<b>1,147,465</b>	<b>53,991</b>	<b>838,677</b>	<b>323,382</b>	<b>(77,906)</b>	<b>232,635</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>10,774,055</b>	<b>9,466,892</b>	<b>8,560,755</b>	<b>7,413,290</b>	<b>7,359,299</b>	<b>6,520,622</b>	<b>6,197,240</b>	<b>6,275,146</b>	<b>6,042,511</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>9,215,246</b>	<b>10,774,055</b>	<b>9,466,892</b>	<b>8,560,755</b>	<b>7,413,290</b>	<b>7,359,299</b>	<b>6,520,622</b>	<b>6,197,240</b>	<b>6,275,146</b>
<b>Net Pension Liability / (Asset) - Ending (a)-(b)</b>	<b>(69,673)</b>	<b>(1,764,460)</b>	<b>(755,153)</b>	<b>7,277</b>	<b>837,073</b>	<b>(97,667)</b>	<b>613,157</b>	<b>633,231</b>	<b>152,649</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	<b>100.76%</b>	<b>119.58%</b>	<b>108.67%</b>	<b>99.92%</b>	<b>89.85%</b>	<b>101.34%</b>	<b>91.40%</b>	<b>90.73%</b>	<b>97.63%</b>
<b>Covered Valuation Payroll</b>	<b>\$ 1,377,339</b>	<b>\$ 1,261,910</b>	<b>\$ 1,185,560</b>	<b>\$ 1,190,126</b>	<b>\$ 1,264,867</b>	<b>\$ 1,306,851</b>	<b>\$ 1,326,631</b>	<b>\$ 1,301,878</b>	<b>\$ 1,290,974</b>
<b>Net Pension Liability as a Percentage of Covered Valuation Payroll</b>	<b>-5.06%</b>	<b>-139.82%</b>	<b>-63.70%</b>	<b>0.61%</b>	<b>66.18%</b>	<b>-7.47%</b>	<b>46.22%</b>	<b>48.64%</b>	<b>11.82%</b>

**Multiyear Schedule of Contributions**

Calendar Year Ending December 31,	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2014	129,097	129,368	(271)	1,290,974	10.02%
2015	126,282	126,282	-	1,301,878	9.70%
2016	130,540	130,540	-	1,326,631	9.84%
2017	130,293	130,292	1	1,306,851	9.97%
2018	125,981	746,023	(620,042)	1,264,867	58.98%
2019	99,257	78,905	20,352	1,190,126	6.63%
2020	116,066	116,065	1	1,185,560	9.79%
2021	114,834	114,834	-	1,261,910	9.10%
2022	88,425	513,426	(425,001)	1,377,339	37.28%

\*Estimated based on contribution rate 6.42% and covered valuation payroll of \$1,377,339.

Notes to Schedule of Contributions: Actuarially determined contribution rates are calculated as of December 31 each year, which is a 12 months prior to the beginning of the fiscal year in which contributions are reported.

Changes in assumptions: For 2015, changes are primarily from a change in the calculated single discount rate from 7.49% in 2014 to 7.47% in 2015. For 2016, changes are primarily from a change in the calculated single discount rate from 7.47% to 7.50% in 2016. For 2017, changes are primarily from adopting an IMRF specific mortality tables with fully generational projection scale MP-2017 (base year 2015) developed from the RP-2014 mortality tables. For 2018, the assumed investment rate of return was lowered from 4.5% to 7.25%. For 2021, changes are primarily from adopting the Pub-2010, amount weighted, general mortality tables for retirees and active members. For 2022, changes are wage growth from 3.25% to 2.75%; price inflation from 2.5% to 2.25%, Salary increases changed from 3.35%-14.25% to 2.85%-13.75%. Retirement age updated for the 2020 valuation.

Notes to Schedule: These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10 year trend is compiled, information is presented for those years or which information is available.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**Schedule of the Employer's Proportionate Share of the Net Pension Liability**  
**Teachers' Retirement System of the State of Illinois**

	<u>FY22*</u>	<u>FY21*</u>
Employer's proportion of the net pension liability	0.0004683631%	0.0005682056%
Employer's proportionate share of the net pension liability	\$ 392,677	\$ 443,265
State's proportionate share of the net pension liability associated with the employer	<u>34,062,147</u>	<u>37,150,280</u>
<b>Total</b>	<u><u>\$ 34,454,824</u></u>	<u><u>\$ 37,593,545</u></u>
Employer's covered-employee payroll	\$ 4,832,296	\$ 4,799,259
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.1%	9.2%
Plan fiduciary net position as a percentage of the total pension liability	42.8%	45.1%

\*The amounts presented were determined as of the prior fiscal-year end.

**Schedule of Employer Contributions**  
**Teachers' Retirement System of the State of Illinois**

	<u>FY23</u>	<u>FY22</u>
Statutorily-required contribution	\$ 434,906	\$ 431,933
Contributions in relation to the statutorily-required contribution	<u>434,906</u>	<u>431,933</u>
Contribution deficiency (excess)	<u>-</u>	<u>-</u>
Employer's covered-employee payroll	4,832,296	4,799,259
Contributions as a percentage of covered-employee payroll	9.0%	9.0%

**Notes to Supplementary Information**

Note: Prior year amounts were not available at the time of this report.

For the 2022 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2021-2017 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.5% and a real rate of return of 4.75%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

**SENECA TOWNSHIP HIGH SCHOOL DISTRICT NO. 160**  
**SCHEDULE OF COMBINED REVENUES AND EXPENDITURES**  
**ALL FUNDS - BUDGET AND ACTUAL**  
**For the Years Ended June 30, 2023 and 2022**

Revenues:	Current Year		2022
	Budget*	Actual	Actual
Property Tax	\$ 12,510,871	\$ 12,816,073	\$ 12,665,690
Replacement Tax	600,000	1,894,782	1,676,362
Interest & Investment Income	192,000	586,211	253,156
Fees, Lunches, Texts	290,100	277,556	166,058
State Aid and Grants	517,000	697,838	602,056
Federal Aid	784,017	674,400	599,933
Other Sources	69,000	155,850	91,346
<b>Total Revenues</b>	<b>\$ 14,962,988</b>	<b>\$ 17,102,710</b>	<b>\$ 16,054,601</b>
Instruction	\$ 5,569,556	\$ 5,155,271	\$ 4,872,754
Student Support Service	1,569,705	1,358,041	1,354,443
Administration & Fiscal	1,522,710	1,103,269	990,142
Food	330,750	275,759	254,737
Community Service	3,000	-	-
Payments to Other Districts	276,785	154,020	173,255
<b>Education Fund Expenditures</b>	<b>\$ 9,272,506</b>	<b>\$ 8,046,360</b>	<b>\$ 7,645,331</b>
Building Fund Expenditures	\$ 2,423,467	\$ 2,099,844	\$ 1,708,863
Transportation Fund Expenditures	\$ 829,015	\$ 579,059	\$ 449,019
IMRF/Soc. Sec. Fund Expenditures	\$ 437,380	\$ 255,858	\$ 704,514
Capital Projects	\$ 4,992,234	\$ 3,182,958	\$ -
Tort Immunity Expenditures	\$ 1,421,250	\$ 1,472,726	\$ 1,203,599
Fire/Life Safety/Site Construction Exp	\$ 579,370	\$ 157,895	\$ 3,418
Interest Expense and Fees	\$ -	\$ 139,565	\$ 1,182
<b>Operating Expenditures</b>	<b>\$ 19,955,222</b>	<b>\$ 15,934,265</b>	<b>\$ 11,715,926</b>
<b>Operating "Profit or (Loss)"</b>	<b>\$ (4,992,234)</b>	<b>\$ 1,168,445</b>	<b>\$ 4,338,675</b>
Bond Proceeds	\$ 4,992,234	\$ 4,992,234	\$ -
Total Debt Retired	-	-	-
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ 6,160,679</b>	<b>\$ 4,338,675</b>
Student Activity Fund Receipts		402,465	285,624
Student Activity Fund Expenditures		(362,893)	(278,882)
Excess (Deficiency)		\$ 39,572	\$ 6,742

\*Budget Adopted September 21, 2022 and amended May 17, 2023.



SENECA TOWNSHIP HIGH SCHOOL NO. 160

COMPARATIVE SCHEDULE OF AVERAGE DAILY ATTENDANCE,  
EXPENDITURES PER PUPIL, TUITION CHARGES, AND TAX LEVIES

For the Years Ended June 30, 2023, 2022 and 2021

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>Average Daily Attendance</b>	345.10	344.97	365.80
<b>Expenditures Per Pupil</b>	\$ 32,587	\$ 31,910	\$ 28,110
<b>Per Pupil Tuition Charge</b>	\$ 32,193	\$ 31,752	\$ 28,767
<b>Tax Levy Rate *</b>	1.74838	1.74838	1.79838

\* Tax Levy Rate is for tax year 2021 received in District's fiscal year 2023.