

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
ILLINOIS STATE BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

HOTTENROTT & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS
BELLEVILLE, ILLINOIS

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

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

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

School District
 Joint Agreement

<p>Accounting Basis:</p> <p><input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL</p>		<p>Certified Public Accountant Information</p>	
<p>School District/Joint Agreement Information <small>(See instructions on inside of this page.)</small></p> <p>School District/Joint Agreement Number: 56099114002</p> <p>County Name: Will</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Manhattan SD 114</p> <p>Address: 25632 S. Gougar Road Manhattan Email Address: r.ragon@manhattan114.org Zip Code: 60442</p>		<p>Name of Auditing Firm: Hottenrott & Associates, LLC</p> <p>Name of Audit Manager: Robin Yockey</p> <p>Address: 1808 S. Illinois Street City: Belleville State: IL Zip Code: 62220</p> <p>Phone Number: (217) 774-9587 Fax Number: (217) 774-9589</p> <p>IL License Number (9 digit): 65.021477 Expiration Date: 9/30/2024</p> <p>Email Address: robin@hottenrott.tax</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified</p> <p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>	
<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p>		<p>Regional Superintendent/Cook ISC Name (Type or Print): Dr. Lisa Caparelli-Ruff</p> <p>Email Address: lcaparelli-ruff@willcountyillinois.com</p> <p>Telephone: (815) 740-8360 Fax Number: (815) 740-4788</p> <p>Signature & Date:</p>	
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified</p> <p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator</p>		<p>Name of Township: Reviewed by Township Treasurer (Cook County only)</p> <p>Township Treasurer Name (type or print)</p> <p>Email Address:</p> <p>Telephone: (815) 478-0191 Fax Number: (815) 478-7660</p> <p>Signature & Date:</p>	

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/23-version1)

56-099-1140-02_AFR22 Manhattan SD 114

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	Auditcheck
Single Audit and GATA Information.....	Single Audit and GATA Informatior	--

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.



Hottenrott & Associates, LLC

Tax, Accounting and Business Consulting

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Education
Manhattan School District 114
Manhattan, Illinois

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Manhattan School District 114 (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 December 12, 2023 which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole.

The accompanying modified cash basis Annual Financial Report (ISBE Form SD50-35/JA50-60) and related notes, as of and for the year ended June 30, 2023, has been prepared in the form prescribed by the Illinois State Board of Education, is presented for the purposes of additional analysis, and is not a required part of the basic financial statements referenced in the preceding paragraph. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the financial profile information, estimated financial profile summary, 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, which were not audited and on which we render no opinion, has been subjected to the auditing procedures applied to the audit of the basic financial statements and certain other additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or 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, except for those portions identified in the previous sentence as not audited, the Annual Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

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.

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note 1 of the Annual Financial Report and is not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose

Hottenrott & Associates, LLC
Certified Public Accountants
Belleville, Illinois

December 12, 2023

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: 11/1/1991 (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. Sec. 10-20.9a(c) \$ -
- 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

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

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

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

24. Enter the date that the district used to accrue mandated categorical payments Date: _____

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

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

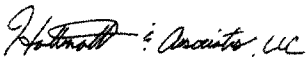
- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with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

Comments Applicable to the Auditor's Questionnaire:

Hottenrott & Associates, LLC

Name of Audit Firm (print)

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



Signature

12/12/2023

mm/dd/yyyy

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N				
1	FINANCIAL PROFILE INFORMATION																	
2																		
3	<i>Required to be completed for school districts only.</i>																	
4																		
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)																	
6																		
7	Tax Year 2022			Equalized Assessed Valuation (EAV):					393,405,962									
8																		
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash									
10	Rate(s):		0.030125		+		0.003766		+		0.001815		=		0.035710		0.000277	
11																		
12																		
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".																	
14	B. Results of Operations *																	
15																		
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance								
17	21,790,002			20,274,615			1,515,387			10,610,272								
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.																	
19																		
20																		
21	C. Short-Term Debt **																	
22																		
23	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates									
24	0		+		0		+		0		+		0		+			
25	Other		Total															
26	0		=		0													
27	** The numbers shown are the sum of entries on page 26.																	
28																		
29	D. Long-Term Debt																	
30	Check the applicable box for long-term debt allowance by type of district.																	
31																		
32	<input checked="" type="checkbox"/> a. 6.9% for elementary and high school districts,		27,145,011															
33	<input type="checkbox"/> b. 13.8% for unit districts.																	
34																		
35	Long-Term Debt Outstanding:																	
36																		
37	c. Long-Term Debt (Principal only)		Acct															
38	Outstanding:.....		511		96,359,868													
39																		
40																		
41	E. Material Impact on Financial Position																	
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.																	
43	Attach sheets as needed explaining each item checked.																	
44																		
45	<input type="checkbox"/> Pending Litigation																	
46	<input type="checkbox"/> Material Decrease in EAV																	
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment																	
48	<input type="checkbox"/> Adverse Arbitration Ruling																	
49	<input type="checkbox"/> Passage of Referendum																	
50	<input type="checkbox"/> Taxes Filed Under Protest																	
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)																	
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)																	
53																		
54	Comments:																	
55																		
56																		
57																		
58																		
59																		
60																		
61																		
62																		
63																		
64																		
65																		
66																		

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY <u>Financial Profile Website</u>																
2																	
3																	
4																	
5																	
6																	
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36																	
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40																	
41																	
42																	

ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Manhattan SD 114
District Code: 56099114002
County Name: Will

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total
 10,610,272.00
 21,790,002.00
 0.00

Ratio
 0.487

Score
 Weight
 Value

4
 0.35
 1.40

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
 Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)
 Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
 (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
 Possible Adjustment:

Total
 20,274,615.00
 21,790,002.00
 0.00

Ratio
 0.930

Score
 Adjustment
 Weight

4
 0
 0.35

0
 Value

1.40

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
 Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total
 10,597,452.00
 56,318.38

Days
 188.17

Score
 Weight
 Value

4
 0.10
 0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)
 EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total
 0.00
 11,941,247.87

Percent
 100.00

Score
 Weight
 Value

4
 0.10
 0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H38)
 Total Long-Term Debt Allowed (P3, Cell H32)

Total
 96,359,868.00
 27,145,011.38

Percent
 (254.98)

Score
 Weight
 Value

1
 0.10
 0.10

Total Profile Score: 3.70 *

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)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2	CURRENT ASSETS (100)										
3	Cash (Accounts 111 through 115) 1		3,844,409	882,872	949,102	338,788	711,952	220,710	204,065	461,680	0
4	Investments	120	1,910,091	605,388	8,328,987	414,946	361,317	74,579,083	2,396,093	4,394	0
5	Taxes Receivable	130	0	0	0	0	0	0	0	0	0
6	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
7	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
8	Other Receivables	160	12,820	0	0	0	0	0	0	0	0
9	Inventory	170	0	0	0	0	0	0	0	0	0
10	Prepaid Items	180	0	0	0	0	0	0	0	0	0
11	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
12	Total Current Assets		5,768,120	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
13	CAPITAL ASSETS (200)										
14	Works of Art & Historical Treasures	210									
15	Land	220									
16	Building & Building Improvements	230									
17	Site Improvements & Infrastructure	240									
18	Capitalized Equipment	250									
19	Construction in Progress	260									
20	Amount Available in Debt Service Funds	340									
21	Amount to be Provided for Payment on Long-Term Debt	350									
22	Total Capital Assets										
23	CURRENT LIABILITIES (400)										
24	Interfund Payables	410	0	0	0	0	0	0	0	0	0
25	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
26	Other Payables	430	0	0	0	0	0	0	0	0	0
27	Contracts Payable	440	0	0	0	0	0	0	0	0	0
28	Loans Payable	460	0	0	0	0	0	0	0	0	0
29	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
30	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
31	Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
32	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
33	Total Current Liabilities		0	0	0	0	0	0	0	0	0
34	LONG-TERM LIABILITIES (500)										
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
36	Total Long-Term Liabilities	714	757,742	730,518	9,278,089	753,734	956,875	74,799,793	2,600,158	466,074	0
37	Reserved Fund Balance	730	5,768,120				116,394				
38	Unreserved Fund Balance										
39	Investment in General Fund Assets										
40	Total Liabilities and Fund Balance		5,768,120	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
41											
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	76,242								
46	Total Student Activity Current Assets For Student Activity Funds		76,242								
47	CURRENT LIABILITIES (400) for Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	76,242								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		76,242								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		5,844,362	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds	714	76,242	757,742	0	0	956,875	0	0	0	0
59	Reserved Fund Balance District with Student Activity Funds	730	5,768,120	730,518	9,278,089	753,734	116,394	74,799,793	2,600,158	466,074	0
60	Unreserved Fund Balance District with Student Activity Funds										
61	Investment in General Fund Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		5,844,362	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0

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
	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	Account Groups General Long-Term Debt
1					
2	CURRENT ASSETS (100)				
3	Cash (Accounts 111 through 115) 1	120			
4	Investments	130			
5	Taxes Receivable	140			
6	Interfund Receivables	150			
7	Intergovernmental Accounts Receivable	160			
8	Other Receivables	170			
9	Inventory	180			
10	Prepaid Items	190			
11	Other Current Assets (Describe & Itemize)		0		
12	Total Current Assets				
13	CAPITAL ASSETS (200)				
14	Works of Art & Historical Treasures	210			
15	Land	220		4,159,365	
16	Building & Building Improvements	230		26,881,234	
17	Site Improvements & Infrastructure	240		1,381,505	
18	Capitalized Equipment	250		1,965,467	
19	Construction in Progress	260		5,854,183	
20	Amount Available in Debt Service Funds	340			9,276,089
21	Amount to be Provided for Payment on Long-Term Debt	350			87,081,779
22	Total Capital Assets			40,241,754	96,359,868
23	CURRENT LIABILITIES (400)				
24	Interfund Payables	410			
25	Intergovernmental Accounts Payable	420			
26	Other Payables	430			
27	Contracts Payable	440			
28	Loans Payable	460			
29	Salaries & Benefits Payable	470			
30	Payroll Deductions & Withholdings	480			
31	Deferred Revenues & Other Current Liabilities	490			
32	Due to Activity Fund Organizations	493			
33	Total Current Liabilities				
34	LONG-TERM LIABILITIES (500)				
35	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			96,359,868
36	Total Long-Term Liabilities				96,359,868
37	Reserved Fund Balance	714			
38	Unreserved Fund Balance	730			
39	Investment in General Fixed Assets			40,241,754	
40	Total Liabilities and Fund Balance			40,241,754	96,359,868
41					
42					
43	ASSETS / LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets for Student Activity Funds				
47	CURRENT LIABILITIES (400) for Student Activity Funds				
48	Total Current Liabilities for Student Activity Funds	715			
49	Reserved Student Activity Fund Balance for Student Activity Funds				
50	Total Student Activity Liabilities and Fund Balance for Student Activity Funds				
51					
52	Total ASSETS / LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			40,241,754	96,359,868
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				96,359,868
59	Reserved Fund Balance District with Student Activity Funds	714			
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			40,241,754	
62	Total Liabilities and Fund Balance District with Student Activity Funds			40,241,754	96,359,868

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
RECEIPTS/REVENUES										
1 LOCAL SOURCES	1000	12,036,949	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
2 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
3 STATE SOURCES	3000	4,792,156	830,000	233,776	723,469	11,405	0	0	0	0
4 FEDERAL SOURCES	4000	1,050,172	0	0	0	3,187	0	0	0	0
5 Total Direct Receipts/Revenues	3998	17,879,277	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
6 Receipts/Revenues for "On Behalf" Payments ²		4,847,744								
7 Total Receipts/Revenues		22,727,021	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
DISBURSEMENTS/EXPENDITURES										
8 Instruction	1000	10,337,839				303,159			0	
9 Support Services	2000	5,093,305	2,153,533		56,898	177,181	5,917,685		92,479	0
10 Community Services	3000	88,781	0		0	600			0	
11 Payments to Other Districts & Governmental Units	4000	954,533	102,350	0	1,487,376	0	0		0	0
12 Debt Service	5000	0	0	5,407,124	0	0	0		0	0
13 Total Direct Disbursements/Expenditures		16,474,458	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	0
14 Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,847,744	0	0	0	0	0		0	0
15 Total Disbursements/Expenditures		21,322,202	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	0
16 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,404,819	62,482	(3,464,470)	(121,203)	278,794	(4,715,210)	169,289	96,403	0
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
17 PERMANENT TRANSFER FROM VARIOUS FUNDS										
18 Abolishment of the Working Cash Fund ¹²	7110	0								
19 Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0	0	0	0
20 Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0	0	0	0
21 Transfer Among Funds	7130	0	0	0	0	0	0	0	0	0
22 Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
23 Transfer from Capital Project Fund to O&M Fund	7150	0	0							
24 Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
25 Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		0							
SALE OF BONDS (7200)										
26 Principal on Bonds Sold	7210	0	34,062	9,566,493	0	0	73,633,507	0	0	0
27 Premium on Bonds Sold	7220	0	0	0	0	0	5,881,496	0	0	0
28 Accrued Interest on Bonds Sold	7230	0	0	0	0	0	0	0	0	0
29 Sale or Compensation for Fixed Assets ⁶	7300	0	93,400	0	0	0	0	0	0	0
30 Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			239,164						
31 Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			7,292						
32 Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
33 Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
34 Transfer to Capital Projects Fund	7800			0			0			
35 ISBE Loan Proceeds	7900	0	0	0	0	0	0	0	0	0
36 Other Sources Not Classified Elsewhere	7990	0	0	2,116,633	0	0	0	0	0	0
37 Total Other Sources of Funds	44	0	127,462	11,929,582	0	0	79,515,003	0	0	0
OTHER USES OF FUNDS (8000)										

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (\$8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130	0	0	0	0	0	0	0	0	0
49	Transfer of Interest	8140	0	0	0	0	0	0	0	0	0
50	Transfer from Capital Project Fund to O&M Fund	8150									
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0	0	0	0	0	0	0	0
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0	0	0	0	0	0	0	0
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0	0	0	0	0	0	0	0
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	0	239,164	0	0	0	0	0	0	0
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0	0	0	0	0	0	0	0
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0	0	0	0	0	0	0	0
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0	0	0	0	0	0	0	0
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	7,292	0	0	0	0	0	0	0
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0	0	0	0	0	0	0	0
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0	0	0	0	0	0	0	0
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0	0	0	0	0	0	0	0
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0	0	0	0	0	0	0	0
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0	0	0	0	0	0	0	0
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0	0	0	0	0	0	0	0
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0	0	0	0	0	0	0	0
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0	0	0	0	0	0	0	0
69	Taxes Transferred to Pay for Capital Projects	8810	0	0	0	0	0	0	0	0	0
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0	0	0	0	0	0	0	0
71	Other Revenues Pledged to Pay for Capital Projects	8830	0	0	0	0	0	0	0	0	0
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0	0	0	0	0	0	0	0
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0	0	0	0	0	0	0	0
74	Other Uses Not Classified Elsewhere	8990	2,116,633	246,456	0	0	0	0	0	0	0
75	Total Other Uses of Funds		(2,116,633)	(118,994)	11,929,582	0	0	79,515,003	0	0	0
76	Total Other Sources/Uses of Funds		(2,116,633)	(118,994)	11,929,582	0	0	79,515,003	0	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		(711,814)	(56,512)	8,465,112	(121,203)	278,794	74,799,793	169,289	96,403	0
78	Expenditures/Disbursements and Other Uses of Funds		6,479,934	1,544,772	812,977	874,937	794,475	0	2,430,869	369,671	0
79	Fund Balances without Student Activity Funds - July 1, 2022		5,768,120	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2023										
82	Student Activity Fund Balance - July 1, 2022		77,822								
83	RECEIPTS/REVENUES - Student Activity Funds										
84	Total Student Activity Direct Receipts/Revenues	1799	124,990								
85	DISBURSEMENTS/EXPENDITURES - Student Activity Funds										
86	Total Student Activity Disbursements/Expenditures	1999	126,570								
87	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(1,580)								
88	Student Activity Fund Balance - June 30, 2023		76,242								

Reference should be made to the auditor's report regarding this information.

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

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92										
RECEIPTS/REVENUES (with Student Activity Funds)										
93 LOCAL SOURCES										
94 FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	12,161,939	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
95 STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
96 FEDERAL SOURCES	3000	4,792,156	830,000	233,776	723,469	11,405	0	0	0	0
97	4000	1,050,172	0	0	0	3,187	0	0	0	0
Total Direct Receipts/Revenues		18,004,267	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
98 Receipts/Revenues for "On Behalf" Payments ²	3998	4,847,744	0	0	0	0	0	0	0	0
Total Receipts/Revenues		22,852,011	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
101 DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102 Instruction	1000	10,464,409				303,159			0	
103 Support Services	2000	5,093,305	2,153,533		56,898	177,181	5,917,685		92,479	
104 Community Services	3000	88,781	0		0	600				
105 Payments to Other Districts & Governmental Units	4000	954,533	102,350	0	1,487,376	0	0	0	0	0
106 Debt Service	5000	0	0	5,407,124	0	0	0	0	0	0
Total Direct Disbursements/Expenditures		16,601,028	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	
107 Disbursements/Expenditures for "On Behalf" Payments ²	4180	4,847,744	0	0	0	0	0	0	0	0
Total Disbursements/Expenditures		21,448,772	2,255,883	5,407,124	1,544,274	480,940	5,917,685		92,479	
109 Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		1,403,239	62,482	(3,464,470)	(121,203)	278,794	(4,715,210)	169,289	96,403	0
110 OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111 OTHER SOURCES OF FUNDS (7000)		0		11,929,582	0	0	79,515,003	0	0	0
112 Total Other Sources of Funds		2,116,633	246,456	0	0	0	0	0	0	0
113 OTHER USES OF FUNDS (8000)		(2,116,633)	(118,994)	11,929,582	0	0	79,515,003	0	0	0
Total Other Sources/Uses of Funds		5,844,362	1,488,260	9,278,089	753,734	1,073,269	74,799,793	2,600,158	466,074	0
114 Fund Balances (All sources with Student Activity Funds) - June 30, 2023										
115										
116										
117										

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

A		B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)		Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)											
AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY											
1											
2											
3											
4	Designated Purposes Levies (1110-1120)	1100	10,827,312	1,391,861	1,560,839	671,357	94,558	0	99,436	188,754	0
5	Leasing Purposes Levy	1130	0	0	0	0	0	0	0	0	0
6	Special Education Purposes Levy	1140	419,141	0	0	0	0	0	0	0	0
7	FICA/Medicare Only Purposes Levies	1150	0	0	0	0	176,266	0	0	0	0
8	Area Vocational Construction Purposes Levy	1160	0	0	0	0	0	0	0	0	0
9	Summer School Purposes Levy	1170	0	0	0	0	0	0	0	0	0
10	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
11	Total Ad Valorem Taxes Levied By District	1200	11,246,453	1,391,861	1,560,839	671,357	270,824	0	99,436	188,754	0
12	PAYMENTS IN LIEU OF TAXES										
13	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
14	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
15	Corporate Personal Property Replacement Taxes	1230	0	0	0	0	463,785	0	0	0	0
16	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
17	Total Payments in Lieu of Taxes	1300	0	0	0	0	463,785	0	0	0	0
18	TUITION										
19	Regular - Tuition from Pupils or Parents (In State)	1311	0	0	0	0	0	0	0	0	0
20	Regular - Tuition from Other Districts (In State)	1312	0	0	0	0	0	0	0	0	0
21	Regular - Tuition from Other Sources (In State)	1313	0	0	0	0	0	0	0	0	0
22	Regular - Tuition from Other Sources (Out of State)	1314	0	0	0	0	0	0	0	0	0
23	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0	0	0	0	0	0	0	0	0
24	Summer Sch - Tuition from Other Districts (In State)	1322	0	0	0	0	0	0	0	0	0
25	Summer Sch - Tuition from Other Sources (In State)	1323	0	0	0	0	0	0	0	0	0
26	Summer Sch - Tuition from Other Sources (Out of State)	1324	0	0	0	0	0	0	0	0	0
27	CTE - Tuition from Pupils or Parents (In State)	1331	0	0	0	0	0	0	0	0	0
28	CTE - Tuition from Other Districts (In State)	1332	0	0	0	0	0	0	0	0	0
29	CTE - Tuition from Other Sources (In State)	1333	0	0	0	0	0	0	0	0	0
30	CTE - Tuition from Other Sources (Out of State)	1334	0	0	0	0	0	0	0	0	0
31	Special Ed - Tuition from Pupils or Parents (In State)	1341	0	0	0	0	0	0	0	0	0
32	Special Ed - Tuition from Other Districts (In State)	1342	0	0	0	0	0	0	0	0	0
33	Special Ed - Tuition from Other Sources (In State)	1343	0	0	0	0	0	0	0	0	0
34	Special Ed - Tuition from Other Sources (Out of State)	1344	0	0	0	0	0	0	0	0	0
35	Adult - Tuition from Pupils or Parents (In State)	1351	0	0	0	0	0	0	0	0	0
36	Adult - Tuition from Other Districts (In State)	1352	0	0	0	0	0	0	0	0	0
37	Adult - Tuition from Other Sources (In State)	1353	0	0	0	0	0	0	0	0	0
38	Adult - Tuition from Other Sources (Out of State)	1354	0	0	0	0	0	0	0	0	0
39	Total Tuition	1400	0	0	0	0	0	0	0	0	0
40	TRANSPORTATION FEES										
41	Regular - Transp Fees from Pupils or Parents (In State)	1411	0	0	0	0	0	0	0	0	0
42	Regular - Transp Fees from Other Districts (In State)	1412	0	0	0	0	0	0	0	0	0
43	Regular - Transp Fees from Other Sources (In State)	1413	0	0	0	0	0	0	0	0	0
44	Regular - Transp Fees from Co-curricular Activities (In State)	1415	0	0	0	0	0	0	0	0	0
45	Regular - Transp Fees from Other Sources (Out of State)	1416	0	0	0	0	0	0	0	0	0
46	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421	0	0	0	0	0	0	0	0	0
47	Summer Sch - Transp. Fees from Other Districts (In State)	1422	0	0	0	0	0	0	0	0	0
48	Summer Sch - Transp. Fees from Other Sources (In State)	1423	0	0	0	0	0	0	0	0	0
49	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424	0	0	0	0	0	0	0	0	0
50	CTE - Transp Fees from Pupils or Parents (In State)	1431	0	0	0	0	0	0	0	0	0
51	CTE - Transp Fees from Other Districts (In State)	1432	0	0	0	0	0	0	0	0	0
52	CTE - Transp Fees from Other Sources (In State)	1433	0	0	0	0	0	0	0	0	0
53	CTE - Transp Fees from Other Sources (Out of State)	1434	0	0	0	0	0	0	0	0	0
54	Special Ed - Transp Fees from Pupils or Parents (In State)	1441	0	0	0	0	0	0	0	0	0
55	Special Ed - Transp Fees from Other Districts (In State)	1442	0	0	0	0	0	0	0	0	0
56	Special Ed - Transp Fees from Other Sources (In State)	1443	0	0	0	0	0	0	0	0	0
57	Special Ed - Transp Fees from Other Sources (Out of State)	1444	0	0	0	0	0	0	0	0	0
58	Adult - Transp Fees from Pupils or Parents (In State)	1451	0	0	0	0	0	0	0	0	0
59	Adult - Transp Fees from Other Districts (In State)	1452	0	0	0	0	0	0	0	0	0
60	Adult - Transp Fees from Other Sources (In State)	1453	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	100,448	22,623	124,715	12,097	10,533	1,089,684	69,853	128	0
66	Gain or Loss on Sale of Investments	1520	0	0	23,324	0	0	112,791	0	0	0
67	Total Earnings on Investments		100,448	22,623	148,039	12,097	10,533	1,202,475	69,853	128	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	164,718								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	1,751								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		166,469								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0	0	0	0	0	0	0	0
78	Admissions - Other (Describe & Itemize)	1719	0	0	0	0	0	0	0	0	0
79	Fees	1720	47,809	0	0	0	0	0	0	0	0
80	Book Store Sales	1730	0	0	0	0	0	0	0	0	0
81	Other District/School Activity Revenue (Describe & Itemize)	1790	0	0	0	0	0	0	0	0	0
82	Student Activity Funds Revenues	1799	124,990								
83	Total District/School Activity Income (without Student Activity Funds)		47,809								
84	Total District/School Activity Income (with Student Activity Funds)		172,799								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	326,005								
87	Rentals - Summer School Textbooks	1812	0								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	0								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	0								
95	Total Textbook Income		326,005								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	0	4,407	0	0	0	0	0	0	0
98	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	45,744	0	0	0	0	0	0	0
100	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	144,802	23,730	0	16,148	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
103	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	4,963	0	0	0	0	0	0	0	0

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
110	Total Other Revenue from Local Sources		149,765	73,881	0	16,148	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	12,036,949	1,488,365	1,708,878	699,602	745,142	1,202,475	169,289	188,882	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	12,161,959								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0	0	0	0	0	0	0	0
115	Flow-through Revenue from Federal Sources	2200	0	0	0	0	0	0	0	0	0
116	Other Flow-Through (Describe & Itemize)	2300	0	0	0	0	0	0	0	0	0
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0	0	0	0	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	4,130,114	780,000	233,776	0	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	Total Unrestricted Grants-In-Aid		4,130,114	780,000	233,776	0	0	0	0	0	0
125	RESTRICTED GRANTS-IN-AID (3100- 3400)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	386,554								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0								
129	Special Education - Personnel	3110	0								
130	Special Education - Orphanage - Individual	3120	0								
131	Special Education - Orphanage - Summer Individual	3130	0								
132	Special Education - Summer School	3145	0								
133	Special Education - Other (Describe & Itemize)	3199	0								
134	Total Special Education		386,554								
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0								
137	CTE - Secondary Program Improvement (CTE)	3220	1,182								
138	CTE - WCECP	3225	0								
139	CTE - Agriculture Education	3235	0								
140	CTE - Instructor Practicum	3240	0								
141	CTE - Student Organizations	3270	0								
142	CTE - Other (Describe & Itemize)	3299	0								
143	Total Career and Technical Education		1,182								
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TI and TBE	3305	0								
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0								
147	Total Bilingual Ed		197								
148	State Free Lunch & Breakfast	3360	0								
149	School Breakfast Initiative	3365	0								
150	Driver Education	3370	0								
151	Adult Ed (from ICCB)	3410	0								
152	Adult Ed - Other (Describe & Itemize)	3499	0								
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0			352,218	0				
155	Transportation - Special Education	3510	0			371,251	0				
156	Transportation - Other (Describe & Itemize)	3599	0								
157	Total Transportation		0			723,469	0				

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
158	Learning Improvement - Changes Grants	3610	0								
159	Scientific Literacy	3660	0								
160	Tuant Alternative/Optional Education	3695	0								
161	Early Childhood - Block Grant	3705	272,631				11,405				
162	Chicago General Education Block Grant	3766	0								
163	Chicago Educational Services Block Grant	3767	0								
164	School Safety & Educational Improvement Block Grant	3775	0								
165	Technology - Technology for Success	3780	0								
166	State Charter Schools	3815	0								
167	Extended Learning Opportunities - Summer Bridges	3825	0								
168	Infrastructure Improvements - Planning/Construction	3920		50,000							
169	School Infrastructure - Maintenance Projects	3925									
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,478								
171	Total Restricted Grants-In-Aid	3775	662,042	50,000		723,469	11,405				
172	Total Receipts from State Sources	3000	4,792,156	830,000	233,776	723,469	11,405				
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4090	0								
181	MAGNET	4060	0								
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0								
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0								
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0								
187	Title V - District Projects	4105	0								
188	Title V - Rural Education Initiative (REI)	4107	0								
189	Title V - Other (Describe & Itemize)	4199	0								
190	Total Title V		0								
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0								
193	National School Lunch Program	4210	126,138								
194	Special Milk Program	4215	361								
195	School Breakfast Program	4220	0								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
196	Summer Food Service Program	4225	0	0	0	0	0	0	0	0	0
197	Child and Adult Care Food Program	4226	0	0	0	0	0	0	0	0	0
198	Fresh Fruits & Vegetables	4240	0	0	0	0	0	0	0	0	0
199	Food Service - Other (Describe & Itemize)	4299	0	0	0	0	0	0	0	0	0
200	Total Food Service		126,499	0	0	0	0	0	0	0	0
201	TITLE I										
202	Title I - Low Income	4300	27,155	0	0	0	147	0	0	0	0
203	Title I - Low Income - Neglected, Private	4305	0	0	0	0	0	0	0	0	0
204	Title I - Migrant Education	4340	0	0	0	0	0	0	0	0	0
205	Title I - Other (Describe & Itemize)	4399	0	0	0	0	0	0	0	0	0
206	Total Title I		27,155	0	0	0	147	0	0	0	0
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	8,346	0	0	0	0	0	0	0	0
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0	0	0	0	0	0	0	0
210	Title IV - 21st Century Comm Learning Centers	4421	0	0	0	0	0	0	0	0	0
211	Title IV - Other (Describe & Itemize)	4499	0	0	0	0	0	0	0	0	0
212	Total Title IV		8,346	0	0	0	0	0	0	0	0
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	8,548	0	0	0	0	0	0	0	0
215	Fed - Spec Education - Preschool Discretionary	4605	0	0	0	0	0	0	0	0	0
216	Fed - Spec Education - IDEA - Flow Through	4620	312,553	0	0	0	0	0	0	0	0
217	Fed - Spec Education - IDEA - Room & Board	4625	0	0	0	0	0	0	0	0	0
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0	0	0	0	0	0	0	0
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0	0	0	0	0	0	0	0
220	Total Federal - Special Education		321,101	0	0	0	0	0	0	0	0
221	CTE - PERKINS										
222	CTE - Perkins - Title III - Tech Prep	4770	0	0	0	0	0	0	0	0	0
223	CTE - Other (Describe & Itemize)	4799	0	0	0	0	0	0	0	0	0
224	Total CTE - Perkins		0	0	0	0	0	0	0	0	0
225	Federal - Adult Education	4810	0	0	0	0	0	0	0	0	0
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
234	ARRA - Title IID - Technology Formula	4860	0	0	0	0	0	0	0	0	0
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
236	ARRA - McKinney - Vento Homeless Education	4862	0	0	0	0	0	0	0	0	0

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0	0	0	0	0	0	0	0
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
242	Qualified School Construction Bond Credits	4868	0	0	0	0	0	0	0	0	0
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
245	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
248	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
249	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
259	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0	0	0	0	0	0	0	0	0
260	McKinney Education for Homeless Children	4920	0	0	0	0	0	0	0	0	0
261	Title II - Eisenhower Professional Development Formula	4930	0	0	0	0	0	0	0	0	0
262	Title II - Teacher Quality	4932	14,090	0	0	0	0	0	0	0	0
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0	0	0	0	0	0	0	0
264	Federal Charter Schools	4960	0	0	0	0	0	0	0	0	0
265	State Assessment Grants	4981	0	0	0	0	0	0	0	0	0
266	Grant for State Assessments and Related Activities	4982	0	0	0	0	0	0	0	0	0
267	Medicaid Matching Funds - Administrative Outreach	4991	20,483	0	0	0	0	0	0	0	0
268	Medicaid Matching Funds - Fee-for-Service Program	4992	50,844	0	0	0	0	0	0	0	0
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	481,654	0	0	0	3,040	0	0	0	0
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	1,050,172	0	0	0	3,187	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		17,879,277	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		18,004,267	2,318,365	1,942,654	1,423,071	759,734	1,202,475	169,289	188,882	0
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)										
274											

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	5,781,115	600,643	238,727	147,609	3,490	2,416	0	3,300	6,777,300	6,874,893
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	219,041	28,520	3,030	21,226	635		0	0	272,452	278,960
8	Special Education Programs (Functions 1200-1220)	1200	1,698,185	214,620	149,789	12,364	4,349	0	0	0	2,079,307	2,190,417
9	Special Education Programs Pre-K	1225	202,448	6,099	0	2,104	0	0	0	0	210,651	224,861
10	Remedial and Supplemental Programs K-12	1250	81,551	18,519	0	0	0	0	0	0	100,070	101,879
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	89,473	896	23,911	14,483	1,185	330	0	0	130,278	137,234
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
19	Tuant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910										
21	Regular K-12 Programs - Private Tuition	1911										
22	Special Education Programs K-12 - Private Tuition	1912										
23	Special Education Programs Pre-K - Tuition	1913										
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914										
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915										
26	Adult/Continuing Education Programs - Private Tuition	1916										
27	CTE Programs - Private Tuition	1917										
28	Interscholastic Programs - Private Tuition	1918										
29	Summer School Programs - Private Tuition	1919										
30	Gifted Programs - Private Tuition	1920										
31	Bilingual Programs - Private Tuition	1921										
32	Tuants Alternative/Optional Ed Programs - Private Tuition	1922										
33	Student Activity Fund Expenditures	1999										
34	Total Instruction ¹⁸ (with Student Activity Funds)	1000	8,071,813	869,297	415,457	197,786	9,659	770,527	0	3,300	10,337,839	10,688,244
35	Total Instruction ¹⁹ (with Student Activity Funds)	1000	8,071,813	869,297	415,457	197,786	9,659	897,097	0	3,300	10,464,409	10,778,244
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	296,615	40,167	129,736	899	0	0	0	0	467,417	408,282
39	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
40	Health Services	2130	138,536	5,122	8,456	4,114	0	0	0	0	156,228	169,768
41	Psychological Services	2140	200,928	67,452	309	786	0	0	0	0	269,475	240,065
42	Speech Pathology & Audiology Services	2150	429,941	47,040	63,912	1,450	0	0	0	0	542,343	589,300
43	Other Support Services - Pupils (Describe & Itemize)	2190	513,161	6,395	0	0	0	0	0	0	519,556	601,600
44	Total Support Services - Pupils	2100	1,579,181	166,176	202,413	7,249	0	0	0	0	1,955,019	2,009,015
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	113,944	57,051	18,855	8,453	0	0	0	0	198,303	233,722
47	Instructional Media Services	2220	130,915	18,433	281,180	307,653	10,673	0	0	0	748,854	759,872
48	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
49	Total Support Services - Instructional Staff	2200	244,859	75,484	300,035	316,106	10,673	0	0	0	947,157	993,594
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	15,475	27	0	8,790	0	0	24,292	21,100
52	Executive Administration Services	2320	140,885	41,481	4,753	332	0	0	0	0	187,451	191,200
53	Special Area Administration Services	2330	245,827	108,584	1,468	0	0	0	0	0	355,879	364,034
2361	Tort Immunity Services		0	0	0	0	0	0	0	0	0	0
2365			0	0	0	0	0	0	0	0	0	0
54	Total Support Services - General Administration	2300	386,712	150,065	21,696	359	0	8,790	0	0	567,622	578,834
55	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
56												

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1												
2												
57	Office of the Principal Services	2410	675,170	137,154	5,173	453	0	419	0	368	818,737	873,520
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	675,170	137,154	5,173	453	0	419	0	368	818,737	873,520
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
62	Fiscal Services	2520	151,458	54,733	81,764	6,620	0	0	0	0	294,575	315,110
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	302,094	2,531	3,638	0	0	0	308,263	383,938
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	151,458	54,733	383,858	9,151	3,638	0	0	0	602,836	699,048
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	106,300	41,749	2,321	0	0	0	0	0	150,370	154,350
73	Data Processing Services	2660	0	0	51,562	0	0	0	0	0	51,562	75,000
74	Total Support Services - Central	2600	106,300	41,749	53,883	0	0	0	0	0	201,932	229,350
75	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
76	Total Support Services	2000	3,143,680	625,361	967,058	333,318	14,311	9,209	0	368	5,093,305	5,393,361
77	COMMUNITY SERVICES (ED)	3000	50,412	13,425	22,237	253	2,454	0	0	0	88,781	88,361
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0	0
81	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0	0
82	Payments for Adult/Continuing Education Programs	4130	0	0	0	0	0	0	0	0	0	0
83	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
84	Payments for Community College Programs	4170	0	0	0	0	0	0	0	0	0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	0
86	Total Payments to Other Govt Units (In-State)	4100	0	0	0	0	0	0	0	0	0	0
87	Payments for Regular Programs - Tuition	4210	0	0	0	0	0	0	0	0	0	0
88	Payments for Special Education Programs - Tuition	4220	0	0	0	0	0	0	0	0	0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230	0	0	0	0	0	0	0	0	0	0
90	Payments for CTE Programs - Tuition	4240	0	0	0	0	0	0	0	0	0	0
91	Payments for Community College Programs - Tuition	4270	0	0	0	0	0	0	0	0	0	0
92	Payments for Other Programs - Tuition	4280	0	0	0	0	0	0	0	0	0	0
93	Other Payments to In-State Govt Units	4290	0	0	0	0	0	0	0	0	0	0
94	Total Payments to Other Govt Units - Tuition (In State)	4200	0	0	0	0	0	0	0	0	0	0
95	Payments for Regular Programs - Transfers	4310	0	0	0	0	0	0	0	0	0	0
96	Payments for Special Education Programs - Transfers	4320	0	0	0	0	0	0	0	0	0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330	0	0	0	0	0	0	0	0	0	0
98	Payments for CTE Programs - Transfers	4340	0	0	0	0	0	0	0	0	0	0
99	Payments for Community College Program - Transfers	4370	0	0	0	0	0	0	0	0	0	0
100	Payments for Other Programs - Transfers	4380	0	0	0	0	0	0	0	0	0	0
101	Other Payments to In-State Govt Units - Transfers	4390	0	0	0	0	0	0	0	0	0	0
102	Total Payments to Other Govt Units - Transfers (In-State)	4300	0	0	0	0	0	0	0	0	0	0
103	Payments to Other Govt Units (Out-of-State)	4400	0	0	0	0	0	0	0	0	0	0
104	Total Payments to Other Govt Units	4000	0	0	0	0	0	0	0	0	0	0
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0	0	0
108	Tax Anticipation Notes	5120	0	0	0	0	0	0	0	0	0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130	0	0	0	0	0	0	0	0	0	0

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
110	State Aid Anticipation Certificates	5140										0
111	Other Interest on Short-Term Debt	5150										0
112	Total Interest on Short-Term Debt	5100										0
113	Debt Services - Interest on Long-Term Debt	5200										0
114	Total Debt Services	5000										0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		11,265,905	1,508,083	1,404,752	531,357	26,424	1,734,269	0	3,668	16,474,458	17,342,713
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		11,265,905	1,508,083	1,404,752	531,357	26,424	1,860,839	0	3,668	16,601,028	17,432,713
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)											
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,404,819	
120											1,403,239	
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100		0	0	0	0	0	0	0	0	0
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510		0	0	0	0	0	0	0	0	0
126	Direction of Business Support Services	2530		0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2540	238,252	20,572	1,185,034	361,342	345,295	3,038	0	0	2,153,533	2,293,851
128	Operation & Maintenance of Plant Services	2550	0	0	0	0	0	0	0	0	0	0
129	Pupil Transportation Services	2560										
130	Food Services	2500	238,252	20,572	1,185,034	361,342	345,295	3,038	0	0	2,153,533	2,293,851
131	Total Support Services - Business	2900	0	0	0	0	0	0	0	0	0	0
132	Other Support Services (Describe & Itemize)	2000	238,252	20,572	1,185,034	361,342	345,295	3,038	0	0	2,153,533	2,293,851
133	Total Support Services	3000	0	0	0	0	0	0	0	0	0	0
134	COMMUNITY SERVICES (O&M)	4000										
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4110										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)	4120										
137	Payments for Regular Programs	4140			102,350						102,350	150,000
138	Payments for Special Education Programs	4190			0						0	0
139	Payments for CTE Programs	4100			0						0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4400			102,350						102,350	150,000
141	Total Payments to Other Govt. Units (In-State)	4000			102,350						102,350	150,000
142	Payments to Other Govt. Units (Out of State)	5000			102,350						102,350	150,000
143	Total Payments to Other Govt Units				102,350						102,350	150,000
144	DEBT SERVICES (O&M)	5110										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT	5120										
146	Tax Anticipation Warrants	5130										
147	Tax Anticipation Notes	5140										
148	Corporate Personal Prop. Tax Anticipation Notes	5150										
149	State Aid Anticipation Certificates	5100										
150	Other Interest on Short-Term Debt (Describe & Itemize)	5200										
151	Total Debt Service - Interest on Short-Term Debt	5000										
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	6000										
153	Total Debt Services											
154	PROVISIONS FOR CONTINGENCIES (O&M)											
155	Total Direct Disbursements/Expenditures		238,252	20,572	1,287,384	361,342	345,295	3,038	0	0	2,255,883	2,443,851
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										62,482	

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
157												
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110										0
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
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
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,905,929			2,905,929	2,981,505
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
175	(Lease/Purchase Principal Retired) 11							1,111,575			1,111,575	1,130,957
176	DEBT SERVICES - OTHER (Describe & Itemize)	5400						1,389,620			1,389,620	1,500,000
177	Total Debt Services	5000						5,407,124			5,407,124	5,612,462
178	PROVISION FOR CONTINGENCIES (DS)	6000										
179	Total Disbursements/Expenditures							5,407,124			5,407,124	5,612,462
180	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,464,470)	
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (func. 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	45,098	11,800							56,898	59,200
187	Other Support Services (Describe & Itemize)	2900										0
188	Total Support Services	2000	45,098	11,800							56,898	59,200
189	COMMUNITY SERVICES (TR)	3000										
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			899,285						899,285	900,000
193	Payments for Special Education Programs	4120			588,091						588,091	600,000
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			1,487,376						1,487,376	1,500,000
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										
200	Total Payments to Other Govt Units	4000			1,487,376						1,487,376	1,500,000
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

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
	(Lease/Purchase Principal Retired) 11											
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
211	Total Debt Services	5000						0			0	0
212		6000										
213	PROVISION FOR CONTINGENCIES (TR)											
214	Total Disbursements/ Expenditures		45,098	11,800	1,487,376	0	0	0	0	0	1,544,274	1,559,200
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(121,203)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		151,906							151,906	163,393
220	Pre-K Programs	1125		15,486							15,486	38,519
221	Special Education Programs (Functions 1200-1220)	1200		120,089							120,089	146,430
222	Special Education Programs - Pre-K	1225		12,059							12,059	13,300
223	Remedial and Supplemental Programs - K-12	1250		1,043							1,043	1,100
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		2,576							2,576	4,900
228	Summer School Programs	1600		0							0	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		0							0	0
232	Tuants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		303,159							303,159	367,642
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		7,017							7,017	8,100
237	Guidance Services	2120		0							0	0
238	Health Services	2130		18,291							18,291	26,449
239	Psychological Services	2140		2,726							2,726	4,550
240	Speech Pathology & Audiology Services	2150		6,006							6,006	7,700
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,802							7,802	13,900
242	Total Support Services - Pupils	2100		41,842							41,842	60,699
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,815							1,815	1,950
245	Educational Media Services	2220		19,727							19,727	21,900
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		21,542							21,542	23,850
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		2,247							2,247	2,300
251	Special Area Administration Services	2330		9,742							9,742	10,500
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		11,989							11,989	12,800
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		34,915							34,915	39,150
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		34,915							34,915	39,150
259	SUPPORT SERVICES - BUSINESS											

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
260	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
261	Fiscal Services	2520	24,678	0	0	0	0	0	0	0	24,678	27,700
262	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
263	Operation & Maintenance of Plant Services	2540	37,038	0	0	0	0	0	0	0	37,038	37,500
264	Pupil Transportation Services	2550	3,484	0	0	0	0	0	0	0	3,484	4,300
265	Food Services	2560	0	0	0	0	0	0	0	0	0	0
266	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
267	Total Support Services - Business	2500	65,200	0	0	0	0	0	0	0	65,200	69,500
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
270	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
271	Information Services	2630	0	0	0	0	0	0	0	0	0	0
272	Staff Services	2640	1,693	0	0	0	0	0	0	0	1,693	1,800
273	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
274	Total Support Services - Central	2600	1,693	0	0	0	0	0	0	0	1,693	1,800
275	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
276	Total Support Services	2000	177,181	0	0	0	0	0	0	0	177,181	207,799
277	COMMUNITY SERVICES (MR/SS)	3000	600	0	0	0	0	0	0	0	600	900
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110	0	0	0	0	0	0	0	0	0	0
280	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0	0
281	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
282	Total Payments to Other Govt Units	4000	0	0	0	0	0	0	0	0	0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110	0	0	0	0	0	0	0	0	0	0
286	Tax Anticipation Notes	5120	0	0	0	0	0	0	0	0	0	0
287	Corporate Personal Prop. Tax Anticipation Notes	5130	0	0	0	0	0	0	0	0	0	0
288	State Aid Anticipation Certificates	5140	0	0	0	0	0	0	0	0	0	0
289	Other (Describe & Itemize)	5150	0	0	0	0	0	0	0	0	0	0
290	Total Debt Services - Interest	5000	0	0	0	0	0	0	0	0	0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures		480,940	0	0	0	0	0	0	0	480,940	576,341
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
294												
295												
296	60 - CAPITAL PROJECTS (CP)											
297	SUPPORT SERVICES (CP)	2000										
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	5,829,289	88,396	0	0	5,917,685	35,000,000
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	5,829,289	88,396	0	0	5,917,685	35,000,000
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110	0	0	0	0	0	0	0	0	0	0
304	Payments for Special Education Programs	4120	0	0	0	0	0	0	0	0	0	0
305	Payments for CTE Programs	4140	0	0	0	0	0	0	0	0	0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190	0	0	0	0	0	0	0	0	0	0
307	Total Payments to Other Govt Units	4000	0	0	0	0	0	0	0	0	0	0
308	PROVISION FOR CONTINGENCIES (S&C/O)	6000										
309	Total Disbursements/Expenditures		0	0	0	0	5,829,289	88,396	0	0	5,917,685	35,000,000
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
311												
312												
313	70 - WORKING CASH (WC)											

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
1												
2												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	3000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	10,000
317	Tuition Payment to Charter Schools	1115										0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910										0
332	Regular K-12 Programs Private Tuition	1911										0
333	Special Education Programs K-12 Private Tuition	1912										0
334	Special Education Programs Pre-K Tuition	1913										0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914										0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915										0
337	Adult/Continuing Education Programs Private Tuition	1916										0
338	CTE Programs Private Tuition	1917										0
339	Interscholastic Programs Private Tuition	1918										0
340	Summer School Programs Private Tuition	1919										0
341	Gifted Programs Private Tuition	1920										0
342	Bilingual Programs Private Tuition	1921										0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922										0
344	Total Instruction**	1000	0	0	0	0	0	0	0	0	0	10,000
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	54,609	0	0	0	0	0	54,609	140,000
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	54,609	0	0	0	0	0	54,609	140,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900	0	0	37,870	0	0	0	0	0	37,870	43,000
387	Total Support Services	2000	0	0	92,479	0	0	0	0	0	92,479	183,000
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0							0
392	Payments for Special Education Programs	4120			0							0
393	Payments for Adult/Continuing Education Programs	4130			0							0
394	Payments for CTE Programs	4140			0							0
395	Payments for Community College Programs	4170			0							0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0							0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0							0
398	Payments for Regular Programs - Tuition	4210										0
399	Payments for Special Education Programs - Tuition	4220										0
400	Payments for Adult/Continuing Education Programs - Tuition	4230										0
401	Payments for CTE Programs - Tuition	4240										0
402	Payments for Community College Programs - Tuition	4270										0
403	Payments for Other Programs - Tuition	4280										0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										0
406	Payments for Regular Programs - Transfers	4310										0
407	Payments for Special Education Programs - Transfers	4320										0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										0
409	Payments for CTE Programs - Transfers	4340										0
410	Payments for Community College Program - Transfers	4370										0
411	Payments for Other Programs - Transfers	4380										0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0							0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0							0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0							0
415	Total Payments to Other Dist & Govt Units	4000			0							0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0				0
419	Tax Anticipation Notes	5120						0				0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0				0
421	State Aid Anticipation Certificates	5140						0				0
422	Other Interest or Short-Term Debt	5150						0				0
423	Total Debt Services - Interest on Short-Term Debt	5100						0				0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0				0

Reference should be made to the auditor's report regarding this information.

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

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
425	DEBT SERVICES - OTHER (Describe & Itemize)	5400										
426	Total Debt Services	5000										
427	PROVISIONS FOR CONTINGENCIES (TF)	6000										
428	Total Disbursements/Expenditures		0	0	92,479	0	0	0	0	0	92,479	193,000
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											
430												
431												
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										
442	Payments to Special Education Programs	4120										
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										
444	Total Payments to Other Govt Units	4000										
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110										
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										
449	Total Debt Service - Interest on Short-Term Debt	5100										
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300										
452	Total Debt Service	5000										
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 1 – Description of Organization and Summary of Significant Accounting Policies

Manhattan School District 114 (District) is a school district serving students in Manhattan, Illinois and the surrounding area. Revenues are substantially generated as a result of taxes assessed and allocated to the District and grants received from other state and federal governmental agencies. The District's revenues are, therefore, primarily dependent upon the availability of funds at the state and federal level and the economy within its territorial boundaries.

The following is a summary of the more significant accounting policies which the District applies:

A. Annual Financial Report

The Annual Financial Report is a reporting format in accordance with the regulatory provisions prescribed by the Illinois State Board of Education. Such financial information includes only the individual funds and account group financial statements as promulgated within the format of the prescribed form. In this report, the District's accounting policies conform to the modified cash basis of accounting as defined by the Illinois State Board of Education Audit Guide and comply with regulatory provisions prescribed by the Illinois State Board of Education.

The financial statements in this prescribed format are not intended to, and do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the respective financial position of the governmental activities and each major fund of Manhattan School District 114 as of June 30, 2023 or the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Annual Financial Report and Notes to the Annual Financial Report are presented for additional analysis in relation to the financial statement that collectively comprise the basic financial statements of Manhattan School District 114.

B. Principles used to Determine Scope of Entity

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

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

The District is a member of the Lincoln-Way Area Special Education Joint Agreement District 843, which provides special education services for the member districts. Separate financial statements are available through the Lincoln-Way Area Special Education District 843 at 601 Willow Street, Frankfort, IL 60423.

The joint agreement has 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 is therefore excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreement. In addition, the District is not aware of any entity that would exercise such oversight that would result in the District being considered a component unit of the entity.

C. Basis of Presentation - Fund Accounting

The accounts of the District are organized and presented within the Annual Financial Report 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.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 1 – Continued

District resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The following funds and account groups are used by the District in the Annual Financial Report:

Governmental Funds

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

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

The Transportation Fund, the Municipal Retirement/Social Security Fund and the Tort Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

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

The Capital Projects Fund accounts for the financial resources to be used for the acquisition or construction of major capital facilities.

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

Governmental Funds - Measurement Focus

The financial statements of all governmental funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their statement of assets and liabilities. 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.

General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus. Capital assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, rather than in the governmental funds.

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

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 1 – Continued

D. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education for presentation in the Annual Financial Report. 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 previous cash transactions. Liabilities of a fund, similarly, result from previous cash transactions. Other modifications to the cash basis include recording of assets in the General Fixed Assets Account Group, recording of liabilities in the General Long-Term Debt Account Group, recognition of amounts withheld and not remitted from employees' pay as payroll liabilities, recognition of on behalf payments related to the District's retirement and OPEB plans, and recording capital outlay expenditures and other sources, principal on bonds sold, for the total principal amount of leases in the initial year of the lease.

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

Proceeds from sales of bonds and lease proceeds are included as other financing sources in the appropriate fund on the date received in the Annual Financial Report. Related bond and lease principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group in the Annual Financial Report.

E. Budgets and Budgetary Accounting

The budget for all governmental fund types is prepared on the modified 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 105 ILCS 5/17-1 of the *Illinois Compiled Statutes*. The original budget was passed on September 22, 2022 and was amended on May 10, 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. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed 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.

F. Investments

In accordance with the modified cash basis of accounting, investments are recorded at cost rather than at fair value as required by GASB Statement No. 72, Fair Value Measurement and Application. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment policy. The institutions in which investments are made must be approved by the Board of Education. The District's investments consist of money market accounts, US Treasuries, US Government Bonds, and Municipal Bonds.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
 MANHATTAN, ILLINOIS
 NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 1 – Continued

G. Inventories

The District does not maintain inventories that would be material to the financial statements and therefore expenses items as they are purchased.

H. Capital Assets

Capital assets have been acquired for general governmental purposes. At the time of purchase, capital assets are recorded as expenditures disbursed in the Governmental Funds and capitalized at cost in the General Fixed Assets Account Group in the Annual Financial Report. The capitalization threshold for all capital assets is \$2,000. Depreciation accounting is not considered applicable for purposes of the Annual Financial Report (except to determine the per capita tuition charge). The expense resulting from the amortization of assets recorded under leases is included with depreciation expense. Depreciation calculated on the straight line basis for the per capita tuition charge was \$768,137 for the year ended June 30, 2023.

The estimated useful lives for capital assets are as follows:

<u>Property Type</u>	<u>Estimated Useful Life (years)</u>
Depreciable Land	50
Buildings:	
Permanent	50
Temporary and Temporary Building Leases	20
Infrastructure other than Buildings	20
Capitalized Equipment and Equipment Leases	3-15

Note 2 - Property Taxes

The District's property taxes are levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Will County. The most recent levy was adopted by the board on December 14, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in July and September. The District receives significant distributions of tax receipts approximately one month after these due dates.

Tax proceeds from the 2022, 2021 and prior levies are reported as receipts from local sources in the June 30, 2023 financial statements.

The Property Tax Extension Limitation Law of the State of Illinois, as amended (PTELL), limits the amount of annual increase in property taxes to be extended for certain Illinois non-home rule units of government, including this district. In general, the PTELL restricts the amount of a property tax extension increase to the lesser of 5% or the percentage increase in the Consumer Price Index for Urban Consumers during the preceding calendar year. Tax levies may also be increased due to assessed valuation increases from new construction, referendum approval, and consolidation of local government units.

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Will County for property taxes levies after 1991.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 2 – Continued

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

Levy	2022	Actual (Certified Rate)	
	Maximum	2022 Levy	2021 Levy
Educational	Unlimited	3.0125	2.9551
Operations and Maintenance	0.5500	0.3766	0.3923
Debt Services	Unlimited	0.4150	0.4410
Transportation	Unlimited	0.1815	0.1894
Municipal Retirement	Unlimited	0.0252	0.0271
Social Security	Unlimited	0.0439	0.0541
Tort Immunity	Unlimited	0.0503	0.0541
Working Cash	0.0500	0.0277	0.0271
Special Education	0.4000	0.1161	0.1150
P.A. 102 Adjustment	Unlimited	0.0064	0.0000
		4.2552	4.2552

Note 3 - Cash and Investments

Cash and investments, valued at cost, as of June 30, 2023 consist of the following:

		Associated Risks
Cash on Hand	\$ 300	
Deposits	24,854,082	Custodial Credit Risk
US Treasuries	43,896,585	Custodial Credit Risk, Interest Rate Risk, Credit Risk
US Government Bonds	23,553,867	Custodial Credit Risk, Interest Rate Risk, Credit Risk
Municipals	3,998,905	Custodial Credit Risk, Interest Rate Risk, Credit Risk
	\$ 96,303,739	

Investments Authorized by Illinois Compiled Statutes and the District's Investment Policy

The District is allowed to invest in securities as authorized by 30 ILCS 235/2 and 235/6 and 105 ILCS 5/8-7 of the *Illinois Compiled Statutes*. The District's investment policy is consistent with *Illinois Compiled Statutes*.

Common Bank Account

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

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District's investment policy does not include a provision that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

At year end, the District had the following investments that were subject to interest rate risk:

Investment Type	Fair Value	Cost	Investment Maturities			
			Less Than 1 Year	1-5 Years	6-10 Years	More Than 10 Years
US Treasury Securities	\$ 44,551,817	\$ 43,896,585	\$ 42,869,268	\$ 1,027,317	\$ --	\$ --
US Government Bonds	23,639,336	23,553,867	22,558,916	994,951	--	--
Municipals	4,086,089	3,998,905	3,998,905	--	--	--
	\$ 72,277,242	\$ 71,449,357	\$ 69,427,089	\$ 2,022,268	\$ --	\$ --

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 3 – Continued

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment policy requires a rate at the time of purchase at one of the three highest classifications established by at least two standard rating services. The rating presented are Moody's ratings.

At year end, the District had the following investments that were subject to credit risk:

Credit Quality Distribution of Securities			
<u>With Credit Exposure as a Percentage of Total Investments</u>			
US Treasury Securities	AAA	61%	\$ 43,896,585
Municipals	AA2	2%	1,681,246
Municipals	AA1	2%	1,357,276
Municipals	A1	0%	256,082
Municipals	AAA	1%	704,302
US Government Bonds	AAA	33%	23,553,867
			<u>\$ 71,449,357</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer. Percentages of concentration of credit risk are presented in the above table.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. *Illinois Compiled Statutes* do not contain requirements that would limit the exposure to custodial credit risk for deposits. However, the district's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized.

As of June 30, 2023, \$12,959,524 of the District's deposits with financial institutions in excess of federal depository insurance limits were held in accounts collateralized by securities held by the pledging financial institution in the District's name. None of the District's deposits were held in uninsured or uncollateralized accounts.

Custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy indicates the preferred method for safekeeping is to have securities registered in the District's name and held by a third party custodian. The District's investments in US Treasuries, US Government Bonds, and Municipals are subject to custodial credit risk and are held in safekeeping and registered in the District's name by a third party custodian.

Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of an investment or deposit. None of the district's investments are directly subject to foreign currency risk. The district's investment policy does not address foreign currency risk.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 4 - Changes in Capital Assets

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
<u>Capital Assets not being Depreciated:</u>				
Land	\$ 4,519,365	\$ --	\$ 360,000	\$ 4,159,365
Construction in Progress	24,894	5,829,289	--	5,854,183
<u>Depreciable Capital Assets:</u>				
Buildings and Building				
Improvements	26,021,368	227,006	--	26,248,374
Temporary Building Leases	598,797	34,063	--	632,860
Site Improvements and				
Infrastructure	1,330,565	50,940	--	1,381,505
Capitalized Equipment	1,067,302	59,710	--	1,127,012
Capitalized Equipment Leases	838,455	--	--	838,455
Total Capital Assets	<u>\$ 34,400,746</u>	<u>\$ 6,201,008</u>	<u>\$ 360,000</u>	<u>\$ 40,241,754</u>
<u>Accumulated Depreciation:</u>				
Buildings and Building				
Improvements	\$ 13,473,083	\$ 524,967	\$ --	\$ 13,998,050
Temporary Building Leases	29,940	31,643	--	61,583
Site Improvements and				
Infrastructure	1,016,740	21,052	--	1,037,792
Capitalized Equipment	509,641	106,629	--	616,270
Capitalized Equipment Leases	202,114	83,846	--	285,960
Total Accumulated Depreciation	<u>\$ 15,231,518</u>	<u>\$ 768,137</u>	<u>\$ --</u>	<u>\$ 15,999,655</u>
Capital Assets, Net	<u>\$ 19,169,228</u>	<u>\$ 5,432,871</u>	<u>\$ 360,000</u>	<u>\$ 24,242,099</u>

As explained in Note 1, depreciation is calculated to determine the District's per capita tuition charge in the Annual Financial Report.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Debt

Long-Term Debt

A summary of general long-term debt is as follows:

	Balance July 1, 2022	Proceeds	Decreases	Balance June 30, 2023
Nondirect Placements:				
Capital Appreciation School Bonds, 2004C	\$ 1,382,103	\$ --	\$ 683,440	\$ 698,663
GO Refunding School Bonds, 2021	6,960,000	--	80,000	6,880,000
GO Refunding School Bonds, 2017	5,055,000	--	--	5,055,000
GO School Bonds Series 2022	--	83,200,000	--	83,200,000
Total Nondirect Placements	\$ 13,397,103	\$ 83,200,000	\$ 763,440	\$ 95,833,663
Direct Placements:				
Modular Lease – MJHS Fiscal Year 2022	\$ 49,999	\$ --	\$ 16,222	\$ 33,777
Modular Lease- Wilson Creek	269,519	--	87,446	182,073
District Office Lease	177,393	--	69,536	107,857
Modular Lease – MJHS Fiscal Year 2020	17,151	--	17,151	--
Modular Lease – Anna McDonald	14,821	--	14,821	--
Telephone Software Lease	51,295	--	33,967	17,328
Apple Lease – August 2021	131,527	--	43,628	87,899
Apple Lease – July 2021	131,065	--	65,342	65,723
Modular Lease-MJHS FY 2020 Extension	--	17,961	1,326	16,635
Modular Lease – Anna McDonald Extension	--	16,101	1,188	14,913
Total Direct Placements	\$ 842,770	\$ 34,062	\$ 350,627	\$ 526,205
Total Long-Term Debt	\$ 14,239,873	\$ 83,234,062	\$ 1,114,067	\$ 96,359,868

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

The District is subject to a statutory debt limitation equal to 6.9% of the District's Equalized Assessed Valuation (EAV). The District's statutory debt limitation at June 30, 2023 was \$27,145,011 with \$69,214,857 debt over the debt limit. The District has an approved exception with ISBE to be over the legal debt margin. The Capital Appreciation, two Refunding School Bonds, and the School Bond debt service payments are paid from the Debt Services Fund and by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Apple Leases and the American Capital Lease are paid for by the transfer of monies from the Educational Fund to the Debt Services Fund. The debt service payments for the Modular Leases, District Office Lease, and Telephone Software Lease are paid for by the transfer of monies from the Operations & Maintenance Fund to the Debt Services Fund.

At June 30, 2023, there were \$9,278,089 of net current assets in the Debt Services Fund for the retirement of bonded debt.

1. Capital Appreciation School Bonds, 2004C

In January, 2005 the District issued \$13,031,672 in Capital Appreciation School Bonds. The bonds are dated January 6, 2005. The bonds provide for serial retirement of principal each December with interest payable on June 1 and December 1 of each year beginning June 1, 2005. The interest rate is 9.00 percent and the bonds mature on December 1, 2024. Due to the Refunding School Bonds, 2015, outlined below, \$1,626,983 of these bonds were considered defeased in January, 2015. In addition, due to the GO Refunding School Bonds, 2017, outlined below, \$1,398,682 of these bonds were considered defeased in December, 2017. Also, due to the GO Refunding School Bonds, 2021, outlined below, \$433,475 of these bonds were considered defeased in March, 2021.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 625,835	\$ 2,679,165	\$ 3,305,000
2025	72,828	347,172	420,000
	<u>\$ 698,663</u>	<u>\$ 3,026,337</u>	<u>\$ 3,725,000</u>

2. GO Refunding School Bonds, 2021

On March 11, 2021, the District issued \$7,055,000 of Refunding Bonds. The bonds had net proceeds of \$6,885,816 (after payment of \$170,921 of various bond issuance costs and \$1,737 of proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C and GO Refunding School Bonds, 2015, as described previously. As a result, \$433,475 of Capital Appreciation School Bonds, 2004C and \$4,380,000 of GO Refunding School Bonds, 2015 are considered to be defeased.

The District issued this refunding in order to alter the debt service cash flow requirements on Capital Appreciation School Bonds, 2004C and realize \$191,292 of present value savings.

The bonds provide for serial retirement of principal each January 1, with interest payable on January 1 and July 1. The interest rate is 1.00%-1.55%.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Interest</u> <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	1.00%	\$ 85,000	\$ 92,348	\$ 177,348
2025	1.05%	1,340,000	91,498	1,431,498
2026	1.25%	1,775,000	77,428	1,852,428
2027	1.45%	1,800,000	55,240	1,855,240
2028	1.55%	1,880,000	29,140	1,909,140
		<u>\$ 6,880,000</u>	<u>\$ 345,654</u>	<u>\$ 7,225,654</u>

3. GO Refunding School Bonds, 2017

In December, 2017, the District issued \$5,055,000 of GO Refunding Bonds. The bonds are dated December 28, 2017, and \$5,020,334 of the net proceeds (after payment of \$144,158 in underwriting fees, insurance, and other issuance costs and \$109,491 proceeds from premium on bonds sold) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the Capital Appreciation School Bonds, 2004C, as described previously, with an average interest rate of 9.0 percent. As a result, \$1,398,682 of Capital Appreciation School Bonds, 2004C are considered to be defeased.

The District refunded the Capital Appreciation School Bonds, 2004C to alter the debt service cash flow requirements. The refunding did not result in an economic gain for the District.

The bonds provide for serial retirement of principal each January 1 starting in 2025, with interest payable on January 1 and July 1. The interest rate is 3.5 percent.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ -	\$ 176,925	\$ 176,925
2025	1,630,000	176,925	1,806,925
2026	1,685,000	119,875	1,804,875
2027	1,740,000	60,900	1,800,900
	<u>\$ 5,055,000</u>	<u>\$ 534,625</u>	<u>\$ 5,589,625</u>

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

4. GO School Bonds, Series 2022

In September 2022, the District issued \$83,200,000 in G.O. School Building Bonds. The bonds are dated September 22, 2022. The bonds provide for serial retirement of principal each January with interest payable on July 1 and January 1 of each year beginning July 1, 2023. The interest rate ranges from 5.0%-5.50% and the bonds mature on September 1, 2052.

At June 30, 2023, the annual cash flow requirements of bond principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Interest Rates</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024		\$ -	\$ 5,672,851	\$ 5,672,851
2025		-	4,518,200	4,518,200
2026		-	4,518,200	4,518,200
2027		-	4,518,200	4,518,200
2028		-	4,518,200	4,518,200
2029-2033	5.0%	2,670,000	22,360,500	25,030,500
2034-2038	5.0%	5,785,000	21,431,000	27,216,000
2039-2043	5.25-5.5%	12,035,000	19,381,074	31,416,074
2044-2048	5.5%	22,790,000	15,033,700	37,823,700
2049-2053	5.5%	39,920,000	6,884,625	46,804,625
		<u>\$ 83,200,000</u>	<u>\$ 108,836,550</u>	<u>\$ 192,036,550</u>

5. Modular Lease – MJHS Fiscal Year 2022 (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$49,999. The lease calls for 36 monthly payments of \$1,447 at an interest rate of 2.68%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 16,662	\$ 702	\$ 17,364
2025	17,115	249	17,364
	<u>\$ 33,777</u>	<u>\$ 951</u>	<u>\$ 34,728</u>

6. Modular Lease - Wilson Creek (Direct Placement)

On February 10, 2022, the District entered into a lease agreement with Vesta Modular to provide modular classrooms for Wilson Creek Elementary School, which secures the lease, at an amount of \$269,519. The lease calls for 36 monthly payments of \$7,800 at an interest rate of 2.68%.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 89,818	\$ 3,782	\$ 93,600
2025	92,255	1,345	93,600
	<u>\$ 182,073</u>	<u>\$ 5,127</u>	<u>\$ 187,200</u>

7. District Office Lease (Direct Placement)

On June 9, 2021, the Board of Education approved to enter into a \$222,855 lease agreement with Uremco Properties to provide administrative office space for the District, which secures the lease. The lease was expanded and extended on December 27, 2021. In total, the lease agreement calls for an initial security deposit of \$1,563, six monthly payments of \$1,913, and thirty six monthly payments of \$6,120 at an interest rate of 2.68%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 71,422	\$ 2,018	\$ 73,440
2025	36,435	285	36,720
	<u>\$ 107,857</u>	<u>\$ 2,303</u>	<u>\$ 110,160</u>

8. Modular Lease – MJHS Fiscal Year 2020 (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$45,065. The lease calls for 36 monthly payments of \$1,340, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

At June 30, 2023, this lease was paid in full.

9. Modular Lease - Anna McDonald (Direct Placement)

On March 11, 2020, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Anna McDonald Elementary School, which secures the lease, at an amount of \$38,945. The lease calls for 36 monthly payments of \$1,158, one of which was prepaid as of June 30, 2020, at an interest rate of 2.68%.

At June 30, 2023, this lease was paid in full.

10. Telephone Software Lease (Direct Placement)

On December 12, 2018, the Board of Education approved to enter into a software as a service agreement with Rival5 Technologies Corporation to provide telecommunication software for the District at an amount of \$163,268. This agreement requires 60 monthly payments of approximately \$2,911, starting January 2019, at an interest rate of 2.68%. The ability to use the software secures the lease. The amount of the monthly payments can be adjusted by the Corporation, by an immaterial amount, based on the number of users.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

At June 30, 2023, the projected amount of annual cash flow requirement under this agreement are summarized below:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 17,328	\$ 135	\$ 17,463

11. Apple Lease- August 2021 (Direct Placement)

Agreement dated August 1, 2021, provides for annual payments of principal and interest at a rate of .49% for the purchase of Apple Computer equipment, which secures the lease, at \$175,800.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 43,842	\$ 431	\$ 44,273
2025	44,057	216	44,273
	<u>\$ 87,899</u>	<u>\$ 647</u>	<u>\$ 88,546</u>

12. Apple Lease - July 2021 (Direct Placement)

Agreement dated July 1, 2021, provides for annual payments of principal and interest at a rate of .51% for the purchase of Apple Computer equipment, which secures the lease, at \$197,125.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 65,723	\$ 381	\$ 66,104

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 5 – Continued

13. Modular Lease – MJHS Fiscal Year 2020 Extension (Direct Placement)

On June 14, 2023, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Manhattan Junior High School, which secures the lease, at an amount of \$17,961. The lease calls for 13 monthly payments of \$1,299 at an interest rate of 8.25%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 16,635	\$ 752	\$ 17,387

14. Modular Lease - Anna McDonald Extension (Direct Placement)

On June 14, 2023, the Board of Education approved to enter into a lease agreement with Innovative Modular Solutions to provide modular classrooms for Anna McDonald Elementary School, which secures the lease, at an amount of \$16,102. The lease calls for 13 monthly payments of \$1,449 at an interest rate of 8.25%.

At June 30, 2023, the annual cash flow requirements of lease principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 14,913	\$ 675	\$ 15,588

Note 6 - Retirement Fund Commitments

A. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

a. Plan Description

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

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

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 6 – Continued

b. Benefits provided

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

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

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

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

c. Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2023, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

i. On Behalf Contributions to TRS

The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2023, State of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$4,762,652 in pension contributions from the State of Illinois, on the Annual Financial Report, in accordance with the regulatory basis of accounting.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 6 – Continued

ii. 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 \$54,838, and were paid toward this obligation in the current fiscal year.

iii. Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$133,494 were paid from federal and special trust funds that required employer contributions of \$14,004.

iv. Employer Retirement Cost Contributions

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

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

d. Pension Expense

On a modified cash basis, the District contributed \$68,842 for the year ended June 30, 2023.

B. Illinois Municipal Retirement Fund

IMRF Plan Description

The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this disclosure. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
 MANHATTAN, ILLINOIS
 NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 6 – Continued

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).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier I benefits. Tier I employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier I 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 *lessor* of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

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

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	46
Inactive Plan Members entitled to but not yet receiving benefits	67
Active Members	<u>70</u>
Total	183

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar years 2022 and 2023 were 9.41% and 8.34%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$185,272 to the plan and recognized this amount as pension expense in accordance with the modified cash basis of accounting. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 6 – Continued

C. Aggregate Pension Reporting

The following aggregate pension information is provided:

Plan	TRS	IMRF	Total
Pension expense reported on modified cash basis	\$68,842	\$185,272	\$254,114

D. Social Security

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois or the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$296,213, the total required employer contribution for the current year.

Note 7 – Post Employment Benefits Other Than Pensions

A. **Employer Contributions to Teacher Health Insurance Security (THIS) Fund**

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

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

The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year.

- **On Behalf Contributions to the THIS Fund**

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members which were 0.90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$85,092 and the District recognized revenue and expenditures of this amount during the year, on the Annual Financial Report, in accordance with the regulatory basis of accounting.

- **Employer Contributions to the THIS Fund**

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$63,346 to the THIS Fund, which was 100 percent of the required contribution.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 7 – Continued

Further Information on the THIS Fund

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

B. Other Post-Employment Benefits

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 health insurance plan. The retirees are responsible for 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 support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report.

Employees Covered by Benefit Terms

The District has two inactive employee currently receiving benefits under the plan. The District does not maintain records for inactive employees entitled to but not yet receiving benefits under the plan. Active employees of the District are not eligible to receive benefits under the plan.

Funding Policy

The contribution requirement of the district may be amended by the School Board. Current policy is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which is currently \$536-\$805 per month for individual coverage and ranges from \$1,300-\$2,280 per month for various individual/dependent coverages. Although, with regard to retirees, this amount contains 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

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

Note 8 – Fund Balance Reporting

Government Accounting Standards Board Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," requires fund balances to be classified into five major classifications: Nonspendable Fund Balance; Restricted Fund Balance; Committed Fund Balance; Assigned Fund Balance; and Unassigned Fund Balance. However, the Annual Financial Report only reports Reserved and Unreserved Fund Balances. Below are definitions of the classifications and reconciliation between the presentations required by generally accepted accounting principles and the Annual Financial Report.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 8 - Continued

A. Nonspendable Fund Balance

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

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The revenues received in the District's Debt Services, Transportation, Municipal Retirement/Social Security, and Tort Funds are subject to outside restrictions, and therefore the fund balances for the funds are reported as restricted. 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. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received for this levy, resulting in no restricted balance.

2. State Grants

Proceeds from restricted state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received from restricted state grants, resulting in no restricted balances.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Municipal Retirement/Social Security Funds. At June 30, 2023, cumulative expenditures disbursed exceeded cumulative revenue received from federal grants, resulting in no restricted balances.

4. Social Security Levy

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. At June 30, 2023, cumulative revenues received from the Social Security levy exceeded cumulative expenditures disbursed for this purpose by \$956,875, resulting in a restricted balance of that amount. This balance is shown as Reserved in the Municipal Retirement/Social Security Fund in the Annual Financial Report. Prior to June 30, 2008, the District did not track amounts reserved for Municipal Retirement and Social Security separately; however, the entire balance of the Municipal Retirement/Social Security Fund is classified as restricted as the fund is a special revenue fund and is by definition restricted.

5. Impact Fees

Cash receipts and the related cash disbursements for this restricted revenue are accounted for in the Operations and Maintenance Fund. At June 30, 2023, cumulative revenue received exceeded cumulative expenditures disbursed for this purpose by \$757,742, resulting in a restricted balance of that amount. This amount is shown as Reserved in the Operations and Maintenance Fund in the Annual Financial Report.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 8 – Continued

6. Activity Funds

Cash receipts and the related cash disbursements of student activity funds and convenience accounts held by the District as an agent for the students and teachers are accounted for in the Educational Fund. At June 30, 2023, cumulative revenues received exceeded cumulative expenditures disbursed for this purpose by \$76,242, resulting in a restricted balance of this amount in the Educational Fund. The balance is included in the Annual Financial Report as Reserved in the Educational Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts. The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

At June 30, 2023, no amounts were classified as committed.

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 nor committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes.

At June 30, 2023, no amounts were classified as assigned.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the individual funds. Unassigned Fund Balance amounts are shown in the Annual Financial Report as Unreserved Fund Balances in the Educational, Operations and Maintenance, and Working Cash Funds.

F. Annual Financial Report Fund Balance Definitions

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

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 8 – Continued

G. 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 the preparation of the Annual Financial Report.

Fund	Generally Accepted Accounting Principles					Regulatory Basis Annual Financial Report Presentation	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	0	76,242	0	0	5,768,120	76,242	5,768,120
Operations & Maintenance	0	757,742	0	0	730,518	757,742	730,518
Debt Services	0	9,278,089	0	0	0	0	9,278,089
Transportation	0	753,734	0	0	0	0	753,734
Municipal Retirement/ Social Security	0	1,073,269	0	0	0	956,875	116,394
Capital Projects	0	74,799,793	0	0	0	0	74,799,793
Working Cash	0	0	0	0	2,600,158	0	2,600,158
Tort Fund	0	466,074	0	0	0	0	466,074

H. Expenditures of Fund Balance

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

Note 9 - Required Individual Fund Disclosures

A. Overexpenditure of Budget

During the fiscal year ended June 30, 2023, the District had no instances of overexpending the budgeted amounts in the individual funds.

B. Deficit Fund Balances

There were no deficit fund balances at June 30, 2023.

C. Individual Fund Interfund Receivable and Payable Balances

There were no interfund receivables or payables at June 30, 2023.

D. Interfund Transfers

The following interfund transfers occurred during the year ended June 30, 2023:

Fund	Transfer In	Transfer Out
Educational	\$ --	\$ 2,116,633
Operations & Maintenance	--	246,456
Debt Services	2,363,089	--
	<u>\$ 2,363,089</u>	<u>\$ 2,363,089</u>

A \$2,116,633 transfer was made from the Educational Fund to the Debt Services Fund to pay debt service payments. A \$246,456 transfer was made from the Operations and Maintenance Fund to the Debt Services Fund to pay debt service payments on the Modular Leases, District Office Lease, and Telephone Software Lease.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 10 - Risk Management

The District is exposed to various risks of loss including, but not limited to, general liability, property casualty, auto liability, workers compensation and public official liability. To limit exposure to these risks, the District purchases commercial insurance. There has not been a significant reduction in the District's insurance coverage as of June 30, 2023. Also, there have been no settlement amounts which have exceeded insurance coverage in the past three years.

Note 11 - Related Party Transactions

The District is a member of the Lincoln-Way Area Special Education Joint Agreement District 843 (Joint Agreement). During the fiscal year ended June 30, 2023, the District paid \$1,492,917 to the Joint Agreement for special education services and received \$120,857 in refunds.

Note 12 - Economic Dependence

The District is economically dependent on the State of Illinois for funding. The COVID-19 virus pandemic and related effects were present during the year ended June 30, 2023. However, the effects on the State of Illinois and the District are unknown.

Note 13 - Commitments and Contingencies

Grants

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 immaterial to the District.

Compensated Absences

Administrators and support staff of the District are entitled to paid vacation and sick time depending on job classification, length of service and other factors. If these employees terminated their employment at June 30, 2023, the District would be required to compensate them for their unused vacation and sick time. The computed amount of compensation for unpaid vacation and sick time at June 30, 2023, was \$33,670.

Retirement Commitments

As explained in Note 6, the District participates in the Teachers' Retirement System of the State of Illinois and the Illinois Municipal Retirement Fund. The District is committed for the net pension liability of the IMRF plan and its proportionate share of the TRS liability. Details of the net pension liability, pension expense and other information associated with these plans are not included in the District's modified cash basis financial statements, but are provided to the District by IMRF and TRS.

Reference should be made to the auditor's report regarding this information.

MANHATTAN SCHOOL DISTRICT 114
MANHATTAN, ILLINOIS
NOTES TO THE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2023

Note 13 – Continued

Copier Lease

On April 12, 2022, the District entered into a lease agreement with Proven IT for three copiers. The lease agreement calls for 60 monthly payments of \$867 to begin in June 2022. The lease payments will be paid by the Educational Fund. The District did not implement GASB 87, for this lease due to the lease being immaterial to the Educational Fund. Future minimum annual rental commitments under this lease are summarized below:

<u>Fiscal Year</u>	<u>Amount</u>
2024	\$ 10,404
2025	10,404
2026	10,404
2027	9,537
	<u>\$ 40,749</u>

Rent expense under this lease amounted to \$10,404 during the year ended June 30, 2023.

New Building Construction

On February 22, 2022, the Board of Education approved the New Manhattan Junior High School - Pepper Project in the amount of \$43,362,828. At June 30, 2023, the District had spent \$3,739,466, leaving an estimated balance to finish the project of \$39,623,362. This project is being paid from the Capital Projects Fund.

Note 14 – Subsequent Events

Management evaluated subsequent events through December 12, 2023, the date which the financial statements were available to be issued, and noted the following items that met the criteria for disclosure:

New Track/Field Complex

On October 9, 2023, the Board of Education approved the addition of a new track/field complex to the Manhattan Junior High School Project for \$1.8 million dollars.

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
3			(Column B - C)	(Column B - C)		(Column E - C)
4	Educational	10,827,312	5,878,126	4,949,186	11,851,355	5,973,229
5	Operations & Maintenance	1,391,861	734,839	657,022	1,481,567	746,728
6	Debt Services **	1,560,839	809,767	751,072	1,632,635	822,868
7	Transportation	671,357	354,151	317,206	714,032	359,881
8	Municipal Retirement	94,558	49,171	45,387	99,138	49,967
9	Capital Improvements	0	0	0	0	0
10	Working Cash	99,436	54,049	45,387	108,973	54,924
11	Tort Immunity	188,754	98,148	90,606	197,883	99,735
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	419,141	226,540	192,601	456,744	230,204
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	176,266	85,660	90,606	172,705	87,045
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	12,488	(12,488)	25,178	12,690
19	Totals	15,429,524	8,302,939	7,126,585	16,740,210	8,437,271
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

SCHEDULE OF SHORT-TERM DEBT									
A	B	C	D	E	F	G	H	I	J
Description (Enter Whole Dollars)	Outstanding Beginning July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Any differences (Describe and Itemize)	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023	Amount to be Provided for Payment on Long-Term Debt	
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
1									
2									
3									
4									
TAX ANTICIPATION WARRANTS (TAW)									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
TAX ANTICIPATION NOTES (TAN)									
16									
17									
18									
19									
20									
21									
TEACHERS/EMPLOYEES ORDERS (T/EO)									
22									
23									
24									
25									
26									
27									
OTHER SHORT-TERM BORROWING									
28									
29									
SCHEDULE OF LONG-TERM DEBT									
Part A: GASB 87 Leases Only									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
Part B: Other Long-Term Debt Identification or Name of Issue									
45									
46									
47									
48									
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Reference should be made to the auditor's report regarding this information.

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

A	B	C	D	E	F	G	H	I	J	K
SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
1	Description (Enter Whole Dollars)				Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
2	Cash Basis Fund Balance as of July 1, 2022					369,671				
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	188,754				
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	128	419,141			
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					
9	Other Receipts (Describe & Itemize)					0				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					188,882	419,141	0	0	0
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530		419,141			
15	Tort Immunity Services				80	92,479				
16	DEBT SERVICE									
17	Debt Services - Interest on Long-Term Debt				30-5200					
18	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300					
19	Debt Services Other (Describe & Itemize)				30-5400					
20	Total Debt Services									
21	Other Disbursements (Describe & Itemize)									
22	Total Disbursements					92,479	419,141	0	0	0
23	Ending Cash Basis Fund Balance as of June 30, 2023					466,074	0	0	0	0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730	466,074	0	0	0	0
26	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a									
27	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:									
28	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>									
29	Total Claims Payments:					92,479				
30	Total Reserve Remaining:					466,074				
31	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
32	Expenditures:									
33	Workers' Compensation Act and/or Workers' Occupational Disease Act					37,870				
34	Unemployment Insurance Act					0				
35	Insurance (Regular or Self-Insurance)					0				
36	Risk Management and Claims Service					0				
37	Judgments/Settlements					0				
38	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					0				
39	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					0				
40	Legal Services					54,609				
41	Principal and Interest on Tort Bonds					0				
42	Other - Explain on Itemization 44 tab					0				
43	Total					0				
44	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					0				OK
45	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
46	55 ILCS 5/5-1006.7									
47										
48										
49										
50										

Reference should be made to the auditor's report regarding this information.

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

A	B	C	D	E	F	G	H	I	J	K	L
CARES, CRRSA, and ARP SCHEDULE - FY 2023											
Please read schedule instructions before completing.											
<div style="display: flex; justify-content: space-between;"> Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </div>											
If the answer to the above question is "YES", this schedule must be completed.											
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
Part 1: CARES, CRRSA, and ARP REVENUE											
Revenue Section A											
Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021, and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR.											
Description (Enter Whole Dollars) *see instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										0
ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2, HT, ST]	4998	86,855									86,855
ESSER III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998	83,128									83,128
GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EC]	4998										0
GEER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		169,983	0	0	0	0	0	0	0	0	169,983
Revenue Section B											
Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.											
Description (Enter Whole Dollars) *see instructions for detailed descriptions of revenue	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total
ESSER I (only) (CARES Act) [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998	1,557									1,557
ESSER II (only) (CRRSA Act) [FRIS SUB PROGRAM CODES: EZ, FG, SE, PM, CP, D2, HT, ST]	4998	240									240
GEER I (only) (CARES Act) [FRIS SUB PROGRAM CODE: DG, EC]	4998										0
GEER II (only) (CRRSA) [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998										0
ESSER III (only) (ARP) [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998	296,926				1,888					298,814
CRRSA Child Nutrition (CRRSA) [FRIS SUBPROGRAM CODE: SN]	4210										0
ARP Child Nutrition (ARP) [FRIS SUBPROGRAM CODE: BT, SC]	4210	34,846									34,846
ARP IDEA (ARP) [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998	12,948				1,152					14,100
ARP Homeless I (ARP) [FRIS SUBPROGRAM CODE: HM, HL]	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
34	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
35	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
37	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
38	(Remaining) Other Federal Revenues in Revenue Act 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998										0
39	Total Revenue Section B		346,517	0		0	3,040	0			0	349,557

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

40	Total Other Federal Revenue (Section A plus Section B)	4998	481,654	0	0	0	3,040	0			0	484,694
42	Total Other Federal Revenue from Revenue Tab	4998	481,654	0	0	0	3,040	0			0	484,694
43	Difference (must equal 0)		0	0	0	0	0	0			0	0
44	Error must be corrected before submitting to ISSE		OK	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.

	DISBURSEMENTS										(900) Total Expenditures	
	(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			
48	Expenditure Section A:											
49	ESSER I EXPENDITURES (CARES)											
50	FUNCTION											
51	1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures											0
53	SUPPORT SERVICES Total Expenditures				1,557							1,557
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)											0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)				1,557							1,557
57	FOOD SERVICES (Total)											0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)											0
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)				0							0
62	Expenditure Section B:											
63	ESSER II EXPENDITURES (CRRSA)											
64	FUNCTION											
65	1. List the total expenditures for the Functions 1000 and 2000 below											
66	INSTRUCTION Total Expenditures											0

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

	A	B	C	D	E	F	G	H	I	J	K	L
73	SUPPORT SERVICES Total Expenditures	2000				3,344						3,344
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
75	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
78	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)												
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000				3,344						3,344
82	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology				3,344	0	0		0		3,344
Expenditure Section C:												
84												
GEER I EXPENDITURES (CARES)												
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
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
93	Facilities Acquisition and Construction Services (Total)	2530										0
95	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
96	FOOD SERVICES (Total)	2560										0
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)												
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
99	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
100	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section D:												
102												
GEER II EXPENDITURES (CRRSA)												
103	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
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
111	Facilities Acquisition and Construction Services (Total)	2530										0
112	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
113												

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

	A	B	C	D	E	F	G	H	I	J	K	L
114	FOOD SERVICES (Total)	2560										0
115												
116	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
117	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
118	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
119	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
120	Expenditure Section E:											
121												
122	ESSER III EXPENDITURES (ARP)											
123												
124	FUNCTION											
125	1. List the total expenditures for the Functions: 1000 and 2000 below											
126	INSTRUCTION Total Expenditures	1000										88,437
127	SUPPORT SERVICES Total Expenditures	2000					169,573					232,519
128	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
129	Facilities Acquisition and Construction Services (Total)	2530										0
130	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
131	FOOD SERVICES (Total)	2560										0
132												
133	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000					170,772					170,772
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology					170,772			0		170,772
137												
138	Expenditure Section F:											
139												
140	CRRSA Child Nutrition (CRRSA)											
141												
142	FUNCTION											
143	1. List the total expenditures for the Functions: 1000 and 2000 below											
144	INSTRUCTION Total Expenditures	1000										0
145	SUPPORT SERVICES Total Expenditures	2000										0
146	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
147	Facilities Acquisition and Construction Services (Total)	2530										0
148	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
149	FOOD SERVICES (Total)	2560										0
150												
151	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
153												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000 Total Technology										
154	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total)	2000										0
155	FUNCTIONS									0		0
156	Expenditure Section G:											
157	ARP Child Nutrition (ARP)											
158	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
159	INSTRUCTION Total Expenditures	2000										
160	SUPPORT SERVICES Total Expenditures						34,846					34,846
161	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
162	Facilities Acquisition and Construction Services (Total)	2530										0
163	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
164	FOOD SERVICES (Total)	2560					34,846					34,846
165	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
166	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
168	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total)	Total Technology								0		0
169	Expenditure Section H:											
170	ARP IDEA (ARP)											
171	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
172	INSTRUCTION Total Expenditures	2000										
173	SUPPORT SERVICES Total Expenditures											
174	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
175	Facilities Acquisition and Construction Services (Total)	2530										0
176	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
177	FOOD SERVICES (Total)	2560										0
178	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
179	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
180	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
181	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total)	Total Technology								0		0
182	Expenditure Section I:											
183	ARP IDEA (ARP)											
184	1. List the total expenditures for the Functions 1000 and 2000 below	1000										
185	INSTRUCTION Total Expenditures	2000										
186	SUPPORT SERVICES Total Expenditures											
187	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
188	Facilities Acquisition and Construction Services (Total)	2530										0
189	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
190	FOOD SERVICES (Total)	2560										0
191	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
192	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
193	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
194	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total)	Total Technology								0		0
195	Expenditure Section J:											

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

A	B	C	D	E	F	G	DISBURSEMENTS				K	L		
							(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials			(500) Capital Outlay	(600) Other
193														
194														
195														
196														
197	FUNCTION													
198	1. List the total expenditures for the Functions 1000 and 2000 below													
199	INSTRUCTION Total Expenditures	1000												0
200	SUPPORT SERVICES Total Expenditures	2000												0
201	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)													
202	Facilities Acquisition and Construction Services (Total)	2530												0
203	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540												0
204	FOOD SERVICES (Total)	2560												0
205														
206	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)													
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000												0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology						0						0
210	Expenditure Section J:													
211														
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)													
213														
214	FUNCTION													
215	1. List the total expenditures for the Functions: 1000 and 2000 below													
216	INSTRUCTION Total Expenditures	1000												0
217	SUPPORT SERVICES Total Expenditures	2000												0
218														
219	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)													
220	Facilities Acquisition and Construction Services (Total)	2530												0
221	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540												0
222	FOOD SERVICES (Total)	2560												0
223														
224	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)													
225	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000												0
226	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
227	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology						0						0
228	Expenditure Section K:													
229														
230	Other CARES Act Expenditures (not accounted for above)													
231														
232	FUNCTION													
233	1. List the total expenditures for the Functions: 1000 and 2000 below													

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
237	Facilities Acquisition and Construction Services (Total)	2530										0
238	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
239	FOOD SERVICES (Total)	2560										0
240												
241	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
242	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
244	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
245												
246	Expenditure Section L:											
247	Other CRRSA Expenditures (not accounted for above)											
248	FUNCTION											
249	1. List the total expenditures for the Functions 1000 and 2000 below											
250	INSTRUCTION Total Expenditures	1000										0
251	SUPPORT SERVICES Total Expenditures	2000										0
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
257	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
259	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
260												
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)											
263	FUNCTION											
264	1. List the total expenditures for the Functions 1000 and 2000 below											
265	INSTRUCTION Total Expenditures	1000										0
266	SUPPORT SERVICES Total Expenditures	2000										0
267	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
268	Facilities Acquisition and Construction Services (Total)	2530										0
269	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
270	FOOD SERVICES (Total)	2560										0
271	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
272	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
273	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
274	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
275												
276	Expenditure Section N:											
277	Other ARP Expenditures (not accounted for above)											
278	FUNCTION											
279	1. List the total expenditures for the Functions 1000 and 2000 below											
280	INSTRUCTION Total Expenditures	1000										0
281	SUPPORT SERVICES Total Expenditures	2000										0
282	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
283	Facilities Acquisition and Construction Services (Total)	2530										0
284	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
285	FOOD SERVICES (Total)	2560										0
286	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
287	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
288	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
289	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology								0		0
290												

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

	A	B	C	D	E	F	G	H	I	J	K	L
276	FOOD SERVICES (Total)	2560										0
277												
278	3. Use the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											0
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
282												
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
285												
286												
287	FUNCTION											
288	INSTRUCTION	1000			12,697	7,874	0	0	0	0		88,437
289	SUPPORT SERVICES	2000			7,318	3,344	205,976	0	0	0		272,266
290	Facilities Acquisition and Construction Services (Total)	2530			0	0	0	0	0	0		0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			0	0	1,557	0	0	0		1,557
292	FOOD SERVICES (Total)	2560			0	0	34,846	0	0	0		34,846
293	TOTAL EXPENDITURES											360,703
294												
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)											
297												
298												
299	FUNCTION											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology			3,344		170,772	0		0		174,116

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2022	Add: Additions July 1, 2022 thru June 30, 2023	Less: Deletions July 1, 2022 thru June 30, 2023	Cost Ending June 30, 2023	Life In Years	Accumulated Depreciation Beginning July 1, 2022	Add: Depreciation Allowable July 1, 2022 thru June 30, 2023	Less: Depreciation Deletions July 1, 2022 thru June 30, 2023	Accumulated Depreciation Ending June 30, 2023	Ending Balance Undepreciated June 30, 2023
2	Works of Art & Historical Treasures	210	0			0		0			0	0
3	Land	220										
4	Non-Depreciable Land	221	4,519,365		360,000	4,159,365						4,159,365
5	Depreciable Land	222	0			0	50	0			0	0
6	Buildings	230										
7	Permanent Buildings	231	26,021,368	227,006		26,248,374	50	13,473,083	524,967		13,998,050	12,250,324
8	Temporary Buildings	232	598,797	34,063		632,860	20	29,940	31,643		61,583	571,277
9	Improvements Other than Buildings (Infrastructure)	240	1,330,565	50,940		1,381,505	20	1,016,740	21,052		1,037,792	343,713
10	Capitalized Equipment	250										
11	10 Yr Schedule	251	1,896,117	59,710		1,955,827	10	702,115	190,475		892,590	1,063,237
12	5 Yr Schedule	252	9,640			9,640	5	9,640			9,640	0
13	3 Yr Schedule	253	0			0	3	0			0	0
14	Construction in Progress	260	24,894	5,829,289		5,854,183	-					5,854,183
15	Total Capital Assets	200	34,400,746	6,201,008	360,000	40,241,754	10	15,231,518	768,137	0	15,999,655	24,242,099
16	Non-Capitalized Equipment	700				0						
17	Allowable Depreciation								768,137			

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
6	OPERATING EXPENSE PER PUPIL							
7	EXPENDITURES:							
8	ED	Expenditures 16-24, L116		Total Expenditures		\$ 16,474,458		
9	O&M	Expenditures 16-24, L155		Total Expenditures		2,255,883		
10	DS	Expenditures 16-24, L178		Total Expenditures		5,407,124		
11	TR	Expenditures 16-24, L214		Total Expenditures		1,544,274		
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		480,940		
13	TORT	Expenditures 16-24, L422		Total Expenditures		92,479		
14								
16				Total Expenditures		\$ 26,255,158		
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		271,817		
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		210,651		
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		767,781		
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0		
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0		
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0		
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0		
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0		
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0		
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		86,327		
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		954,533		
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		26,424		
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0		
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	3000	Community Services		0		
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		102,350		
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		345,295		
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0		
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0		
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		1,111,575		
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		1,487,376		
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		15,486		
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		12,059		
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		600		
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0		
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0		
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0		
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0		
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0		
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0		
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0		
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0		
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0		
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0		
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0		
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0		
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0		
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0		
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0		
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0		
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0		
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0		
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0		

	A	B	C	D	E	F	G	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount		
92	Tort	Expenditures 16-24, L387, Col K - (G+H)	3000 Community Services			0		
93	Tort	Expenditures 16-24, L414, Col K	4000 Total Payments to Other Govt Units			0		
94	Tort	Expenditures 16-24, L422, Col G	- Capital Outlay			0		
95	Tort	Expenditures 16-24, L422, Col I	- Non-Capitalized Equipment			0		
96						\$ 5,392,274		
97						20,862,884		
98						1,666.19		
99						\$ 12,521.31		
100								

	A	B	C	D	E	F	K	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023)							
2	<i>This schedule is completed for school districts only.</i>							
4	Fund	Sheet_Row	ACCOUNT NO - TITLE					Amount
101	PER CAPITA TUITION CHARGE							
103	LESS OFFSETTING RECEIPTS/REVENUES:							
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$		0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service			166,469	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)			47,809	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks			326,005	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals			4,407	
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			386,554	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education			1,182	
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			197	
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			0	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation			723,469	
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			1,478	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)			0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt			0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service			126,499	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I			27,302	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV			8,346	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through			312,553	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board			0	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L222, Col C,D,G	4700	Total CTE - Perkins			0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800	Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901	Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)			0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLEP)			0	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920	McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932	Title II - Teacher Quality			14,090	
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			20,483	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program			50,844	
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)			484,694	
		Federal Stimulus Revenue		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses				(169,983)
192								169,983
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **			634,714	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **			7,040	
196				Total Deductions for PCTC Computation Line 104 through Line 193	\$		3,224,152	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 195)			17,638,732	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)			768,137	
199				Total Allowance for PCTC Computation (Line 196 plus Line 197)			18,406,869	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023			1,666.19	
201				Total Estimated PCTC (Line 198 divided by Line 199) *	\$		11,047.28	
202								
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.							
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.							
205	Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>							

ESTIMATED INDIRECT COST DATA

A	B	C	D	E	F	G	H	
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)			1,557				
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)			302,694				
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>			15,290				
11	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17		Function	Restricted Program Indirect Costs	Restricted Program Direct Costs	Indirect Costs	Unrestricted Program Direct Costs	Unrestricted Program Indirect Costs	
18	Instruction	1000		10,631,339		10,631,339		
19	Support Services:							
20	Pupil	2100		1,996,861		1,996,861		
21	Instructional Staff	2200		958,026		958,026		
22	General Admin.	2300		634,220		634,220		
23	School Admin	2400		853,652		853,652		
24	Business:							
25	Direction of Business Spt. Srv.	2510	0	0	0	0	0	
26	Fiscal Services	2520	319,253	0	319,253	0	0	
27	Oper. & Maint. Plant Services	2540		1,845,276	1,843,719	1,557	1,557	
28	Pupil Transportation	2550		60,382	60,382	60,382	60,382	
29	Food Services	2560		1,931	1,931	1,931	1,931	
30	Internal Services	2570	0	0	0	0	0	
31	Central:							
32	Direction of Central Spt. Srv.	2610		0	0	0	0	
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0	0	0	0	
34	Information Services	2630		0	0	0	0	
35	Staff Services	2640	152,063	0	152,063	0	0	
36	Data Processing Services	2660	51,562	0	51,562	0	0	
37	Other:	2900		37,870		37,870		
38	Community Services	3000		86,927		86,927		
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(1,057,489)		(1,057,489)		
40	Total		522,878	16,048,995	2,366,597	14,205,276	14,205,276	
41			Restricted Rate			Unrestricted Rate		
42			Total Indirect Costs:	522,878	Total Indirect Costs:	2,366,597		
43			Total Direct Costs:	16,048,995	Total Direct Costs:	14,205,276		
44								
45								
46								

A		B	C	D	E	F
REPORT ON SHARED SERVICES OR OUTSOURCING School Code, Section 17-1.1 (Public Act 97-0357) Fiscal Year Ending June 30, 2023						
Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.						
5	Manhattan SD 114		56-099-1140-02_AFR22 Manhattan SD 114			
6	56099114002					
7						
8	<input type="checkbox"/> Check box if this schedule is not applicable		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	<input type="checkbox"/> Indicate with an (X) if Deficit Reduction Plan is Required in the Budget					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X		Lincolnway Area Affiliation of Participating Schools
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		Lincolnway Area Special Education Coop #843
27	STEM (science, technology, engineering and math) Program Offerings		X	X		TREP
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X		Lincolnway Area Special Education Coop #843, Lincoln-Way High School District 210
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other		X	X		New Lenox School District 122
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						

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

1. Page 11, Line 109 "Other Local Revenue"
Educational Fund
Refunds and Reimbursements \$4,963
2. Page 13, Line 170 "Other Restricted Revenue from State Sources"
Educational Fund
Library Grant \$1,478
3. Page 15, Line 269 "Other Restricted Revenue from Federal Sources"
Educational Fund
ESSER I- ER \$1,557
ESSER II- D2 \$87,095
ESSER III- D3 \$170,772
ESSER III- E3 \$209,282
ARP IDEA- ID \$6,148
ARP IDEA- PS \$6,800
Municipal Retirement/Social Security Fund
ESSER III- E3 \$1,888
ARP IDEA- PS \$1,152
4. Page 16, Line 43 "Other Support Services - Pupils"
Educational Fund
Salaries
Extra Duty \$513,161
Employee Benefits
Extra Duty \$6,395
5. Page 19, Line 175 "Debt Services - Other"
Debt Services Fund
Other Objects
Fiscal Agent Fees \$1,389,620
6. Page 20, Line 241 "Other Support Services - Pupils"
Municipal Retirement/Social Security Fund
Employee Benefits
Extra Duty \$7,802
7. Page 23, Line 386 "Other Support Services"
Tort Fund
Purchased Services
Worker's Compensation Insurance \$37,870
8. Page 26, Cell G36
Difference due to discrepancy of the month the leases started/ended when GASB87 was implemented (\$1,337)
9. Page 25, Cell C18
Public Act 102 Adjustment \$12,488
10. Page 25, Cell E18
Public Act 102 Adjustment \$25,178
11. Page 26, Cell G37
Difference due to discrepancy of the month the leases started/ended when GASB87 was implemented (\$1,155)

Manhattan SD 114
56099114002

	A	B	C	D	E	F
	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
1	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
2	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
3	- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
4	- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	17,879,277	2,318,365	1,423,071	169,289	21,790,002
9	Direct Expenditures	16,474,458	2,255,883	1,544,274		20,274,615
10	Difference	1,404,819	62,482	(121,203)	169,289	1,515,387
11	Fund Balance - June 30, 2023	5,768,120	1,488,260	753,734	2,600,158	10,610,272
12						
13						
14						
15						

Balanced - no deficit reduction plan is required.

Reference should be made to the auditor's report regarding this information.