

ANNUAL FINANCIAL REPORT
of
HENRY-SENACHWINE COMMUNITY
UNIT SCHOOL DISTRICT No. 5
Henry, Illinois
For the Year Ended June 30, 2023

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HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Henry-Senachwine Community Unit School District No. 5
Henry, Illinois

Opinions

We have audited the accompanying financial statements of Henry-Senachwine Community Unit School District No. 5 (the District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements. The financial statements are included on pages 5-24 of ISBE Form SD50-35, which along with the notes to the financial statements are included in the Table of Contents under the Annual Financial Report heading.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

As described in Note #1, the financial statements are prepared by the District on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of

Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule, are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the

audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of ad valorem tax receipts, schedule of short-term debt/long-term debt, CARES CRRSA ARP schedule, schedule of capital outlay and depreciation, and itemization schedule, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the financial profile information, estimated financial profile summary, schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures, estimated operating expenditures per pupil and per capita tuition charge computation, indirect cost rate – contracts paid in current year, indirect cost rate - computation, report on shared services or outsourcing, administrative cost worksheet, and Schedules 1 – 4, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

The answers and comments contained in the Auditor’s Questionnaire on page 2 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Hopkins & Assoc.

Granville, Illinois
September 21, 2023



HOPKINS & ASSOCIATES
Certified Public Accountants

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

1718 Peoria St.
Peru, IL 61354

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

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

To the Board of Education
Henry-Senachwine Community Unit School District No. 5
Henry, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Henry-Senachwine Community Unit School District No. 5 (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 September 21, 2023. Our opinion was adverse because financial statements were not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements prescribed by the Illinois State Board of Education, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

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

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

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

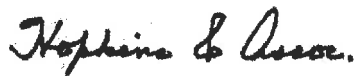
control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Granville, Illinois
September 21, 2023

Due to ROE on **Monday, October 16, 2023**
 Due to ISBE on **Wednesday, November 15, 2023**
 SD/JA/23

School District
 Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217785-8779

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

School District/Joint Agreement Information

(See instructions on inside of this page.)

School District/Joint Agreement Number:

35059005026

County Name:

Marshall

Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate):

Henry-Senachwine CUSD 5

Address:

1023 College

City:

Henry

Email Address:

mmiller@hscud5.org

Zip Code:

61537

Annual Financial Report

Type of Auditor's Report Issued:

Qualified
 Adverse
 Disclaimer
 Unqualified

Reviewed by District Superintendent/Administrator

District Superintendent/Administrator Name (Type or Print):

Michael Miller

Email Address:

mmiller@hscud5.org

Telephone:

309-364-3614

Signature & Date:

Fax Number:

309-364-2990

Signature & Date:

* 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)

35-059-0050-26_AFR22 Henry-Senachwine CUSD 5

Accounting Basis:

CASH
 ACCRUAL

School District Lookup Tool School District Directory

Filing Status:

Submit electronic AFR directly to ISBE via IWAS - School District Financial Reports system for auditor use only)

Annual Financial Report (AFR) Instructions

0

Annual Financial Report Questions 217-785-8779 or finance1@isbe.net

Single Audit Questions 217-782-5630 or GATA@isbe.net

Reviewed by Township Treasurer (Cook County only)

Name of Township:

Township Treasurer Name (type or print)

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
 In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
 Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other supporting authorization/documentation, as necessary, to use the applicable account code (cell).

Certified Public Accountant Information

Name of Auditing Firm:

Hopkins & Associates, CPAs

Name of Audit Manager:

Kim Bird

Address:

314 S McCoy St.

City:

Granville

State:

IL

Zip Code:

61326

Phone Number:

815-339-6630

Fax Number:

815-339-6643

IL License Number (9 digit):

065-035633

Expiration Date:

9/30/2024

Email Address:

kim@hopkinsoffice.com

Regional Superintendent/Cook ISC Name (Type or Print):

Email Address:

Telephone:

Signature & Date:

Fax Number:

Signature & Date:

Reviewed by Regional Superintendent/Cook ISC

ISBE Use Only

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. **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.
4. **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.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) 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.
 - b) 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.
 - c) 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
6. **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.
7. **Qualifications of Auditing Firm**
 - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
 The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. 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:

Hopkins & Associates, CPAs
Name of Audit Firm (print)

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

Hopkins & Assoc.
Signature

9/21/2023
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):			120,679,390							
8														
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash					
10	Rate(s):	0.028795	+	0.005999	+	0.002000	=	0.036790	0.000500					
11														
12														
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".													
14	B. Results of Operations *													
15														
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance				
17	8,603,459			7,812,716			790,743			6,145,733				
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.													
19														
20														
21	C. Short-Term Debt **													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates					
23	0		0		0		0		0					
24	Other		Total											
25	0		0											
26	** The numbers shown are the sum of entries on page 26.													
27														
28														
29	D. Long-Term Debt													
30	Check the applicable box for long-term debt allowance by type of district.													
31														
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts,		16,653,756											
33	<input checked="" 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		72,908									
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														

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

1	A		B	C	D	E	F	G	H	I	J	K
	(Enter Whole Dollars)											
2	ASSETS		Act. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Protection & Safety
3	CURRENT ASSETS (100)											
4	Cash (Accounts 111 through 115) 1			1,572,491	419,418	328	375,225	289,976		3,778,599	51,458	316,362
5	Investments		120									
6	Taxes Receivable		130									
7	Inerfund Receivables		140									
8	Intergovernmental Accounts Receivable		150									
9	Other Receivables		160									
10	Inventory		170									
11	Prepaid Items		180									
12	Other Current Assets (Describe & Itemize)		190									
13	Total Current Assets			1,572,491	419,418	328	375,225	289,976	0	3,778,599	51,458	316,362
14	CAPITAL ASSETS (200)											
15	Works of Art & Historical Treasures		210									
16	Land		220									
17	Building & Building Improvements		230									
18	Site Improvements & Infrastructure		240									
19	Capitalized Equipment		250									
20	Construction in Progress		260									
21	Amount Available in Debt Service Funds		340									
22	Amount to be Provided for Payment on Long-Term Debt		350									
23	Total Capital Assets											
24	CURRENT LIABILITIES (400)											
25	Inerfund Payables		410									
26	Intergovernmental Accounts Payable		420									
27	Other Payables		430									
28	Contracts Payable		440									
29	Loans Payable		460									
30	Salaries & Benefits Payable		470									
31	Payroll Deductions & Withholdings		480									
32	Deferred Revenues & Other Current Liabilities		490									
33	Due to Activity Fund Organizations		493									
34	Total Current Liabilities			0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (600)											
36	Long-Term Debt Payable (General Obligation, Revenue, Other)		511									
37	Total Long-Term Liabilities											
38	Reserved Fund Balance		714					79,372				
39	Unreserved Fund Balance		730	1,572,491	419,418	328	375,225	204,604		3,778,599	51,458	316,362
40	Investment in General Fixed Assets											
41	Total Liabilities and Fund Balance			1,572,491	419,418	328	375,225	289,976	0	3,778,599	51,458	316,362
42												
43	ASSETS / LIABILITIES for Student Activity Funds											
44	CURRENT ASSETS (100) for Student Activity Funds											
45	Student Activity Fund Cash and Investments		126	101,948								
46	Total Student Activity Current Assets For Student Activity Funds			101,948								
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	101,948								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds			101,948								
51												
52	Total ASSETS / LIABILITIES District with Student Activity Funds			1,674,439	419,418	328	375,225	289,976	0	3,778,599	51,458	316,362
53	Total Current Assets District with Student Activity Funds			1,572,491	419,418	328	375,225	289,976	0	3,778,599	51,458	316,362
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 (600) District with Student Activity Funds											
58	Total Long-Term Liabilities District with Student Activity Funds											
59	Reserved Fund Balance District with Student Activity Funds		714	101,948	0	0	0	79,372	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds		730	1,572,491	419,418	328	375,225	204,604	0	3,778,599	51,458	316,362
61	Investment in General Fixed Assets District with Student Activity Funds											
62	Total Liabilities and Fund Balance District with Student Activity Funds			1,674,439	419,418	328	375,225	289,976	0	3,778,599	51,458	316,362

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					
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) 1	120			
5	Investments	130			
6	Taxes Receivable	140			
7	Interfund Receivables	150			
8	Intergovernmental Accounts Receivable	160			
9	Other Receivable	170			
10	Inventory	180			
11	Prepaid Items	190			
12	Other Current Assets (Describe & Itemize)				
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		103,400	
17	Building & Building Improvements	230		8,231,209	
18	Site Improvements & Infrastructure	240		589,979	
19	Capitalized Equipment	250		3,053,851	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			328
22	Amount to be Provided for Payment on Long-Term Debt	350			72,580
23	Total Capital Assets			11,988,439	72,908
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Accounts Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			72,008
37	Total Long-Term Liabilities				72,008
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			11,988,439	
41	Total Liabilities and Fund Balance		0	11,988,439	72,908
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				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
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			11,988,439	72,908
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				72,008
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			11,988,439	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	11,988,439	72,908

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES										
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	1000	4,415,266	916,988	11	294,517	240,509	0	959,651	309,223	65,069
6	STATE SOURCES	2000	0	0	0	0	0	0	0	0	0
7	FEDERAL SOURCES	3000	1,020,393	50,000	0	211,006	0	0	0	0	0
8	Total Direct Receipts/Revenues	4000	5,503,959	1,416,988	11	505,523	240,509	0	959,651	309,223	65,069
9	Receipts/Revenues for "On Behalf" Payments ²	3998	1,729,861	1,152,278	11	505,523	240,551	0	959,651	309,223	65,069
10	Total Receipts/Revenues		7,233,820	2,569,266	22	1,011,046	481,060	0	1,919,302	618,446	130,138
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,834,859				77,602			70,652	
13	Support Services	2000	1,698,609	1,171,639		596,014	184,998	0		231,048	36,766
14	Community Services	3000	874	0	0	0	0	0	0	0	0
15	Payments to Other Districts & Governmental Units	4000	471,707	0	0	0	0	0	0	0	0
16	Debt Service	5000	0	0	0	39,014	0	0	0	0	0
17	Total Direct Disbursements/Expenditures		6,006,049	1,171,639	0	635,028	262,600	0	0	301,700	36,766
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,729,861	1,171,639	0	635,028	262,600	0	0	301,700	36,766
19	Total Disbursements/Expenditures		7,735,910	2,343,278	0	1,270,056	525,200	0	0	603,400	73,532
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(20,042)	(19,361)	11	(129,505)	(22,049)	0	959,651	7,523	28,303
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	85,918								
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									
34	Premium on Bonds Sold	7220									
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300				43,500					
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ESBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7950									
44	Total Other Sources of Funds		85,918	0	0	43,500	0	0	0	0	0
45	OTHER USES OF FUNDS (6000)										

The notes are an integral part of these financial statements.

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46	Abolishment or Abatement of the Working Cash Fund ¹²	8110							85,918		
47	Transfer of Working Cash Fund Interest ¹²	8120							0		
48	Transfer Among Funds	8130									
49	Transfer of Interest	8140									
50	Transfer from Capital Project Fund to O&M Fund	8150						0			
51	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
52	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
53	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
54	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
55	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
56	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
57	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
58	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
59	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
60	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
61	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
62	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
63	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
64	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
65	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
66	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
67	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
68	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
69	Taxes Transferred to Pay for Capital Projects	8810									
70	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
71	Other Revenues Pledged to Pay for Capital Projects	8830									
72	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
73	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
74	Other Uses Not Classified Elsewhere	8990									
75	Total Other Uses of Funds		0		0	0	0	0	85,918	0	0
76	Total Other Sources/Uses of Funds		85,918	0	0	43,500	0	0	(85,918)	0	0
77	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		65,876	(19,361)	11	(86,005)	(22,049)	0	873,733	7,523	28,303
78	Fund Balances without Student Activity Funds - July 1, 2022		1,506,615	438,779	317	461,230	306,025	0	2,904,866	43,935	288,059
79	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		1,572,491	419,418	328	375,225	283,976	0	3,778,599	51,458	316,362
80	Fund Balances without Student Activity Funds - June 30, 2023		86,611								
81	Student Activity Fund Balance - July 1, 2022		150,804								
82	RECEIPTS/REVENUES - Student Activity Funds	1799									
83	Total Student Activity Direct Receipts/Revenues										
84	DISBURSEMENTS/EXPENDITURES - Student Activity Funds	1999									
85	Total Student Activity Disbursements/Expenditures		135,467								
86	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		15,337								
87	Student Activity Fund Balance - June 30, 2023		101,948								

The notes are an integral part of these financial statements.

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

	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	1000	4,566,070	916,983	11	294,517	240,509	0	959,651	309,223	65,069
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	1,020,393	50,000	0	211,006	0	0	0	0	0
97	FEDERAL SOURCES	4000	550,348	185,290	0	0	42	0	0	0	0
98	Total Direct Receipts/Revenues		6,136,811	1,152,278	11	505,523	240,551	0	959,651	309,223	65,069
99	Receipts/Revenues for "On Behalf" Payments ²	3998	1,729,861	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		7,866,672	1,152,278	11	505,523	240,551	0	959,651	309,223	65,069
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	3,970,326				77,602			70,652	
103	Support Services	2000	1,698,609	1,171,639		596,014	184,998	0		231,048	36,766
104	Community Services	3000	874	0	0	0	0	0		0	0
105	Payments to Other Districts & Governmental Units	4000	471,707	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	0	39,014	0	0		0	0
107	Total Direct Disbursements/Expenditures		6,141,516	1,171,639	0	635,028	262,600	0		301,700	36,766
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	1,729,861	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		7,871,377	1,171,639	0	635,028	262,600	0		301,700	36,766
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(4,705)	(19,361)	11	(129,505)	(22,049)	0	959,651	7,523	28,303
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)		85,918	0	0	43,500	0	0	0	0	0
113	Total Other Sources of Funds		85,918	0	0	43,500	0	0	85,918	0	0
114	OTHER USES OF FUNDS (8000)		0	0	0	0	0	0	(85,918)	0	0
115	Total Other Uses of Funds		0	0	0	0	0	0	(85,918)	0	0
116	Total Other Sources/Uses of Funds		85,918	0	0	43,500	0	0	(85,918)	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2023		1,674,439	419,418	328	375,225	283,976	0	3,778,599	51,458	316,362

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]		Account #	(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 FROM LOCAL SOURCES (0000)											
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ?		3,262,509	679,691		226,563	100,690		56,641	302,051	56,641
6	Leasing Purposes Levy #	1130	56,641								
7	Special Education Purposes Levy	1140	45,314								
8	FICA/Medicare Only Purposes Levies	1150					100,691				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		3,364,464	679,691	0	226,563	201,381	0	56,641	302,051	56,641
PAYMENTS IN LIEU OF TAXES											
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes	1230	793,885	225,000		50,000			817,092		
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		793,885	225,000	0	50,000	32,616	0	817,092	0	0
TUITION											
19	Regular - Tuition from Pupils or Parents (In State)	1300									
20	Regular - Tuition from Other Districts (In State)	1311									
21	Regular - Tuition from Other Sources (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

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

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole dollars)	Acc #	(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											
41	TRANSPORTATION FEES	3400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1439									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Act #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2	EARNINGS ON INVESTMENTS	1500									
64	Interest on Investments	1510	109,495	11,670	11	5,118	6,512		85,918	4,796	8,428
65	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		109,495	11,670	11	5,118	6,512	0	85,918	4,796	8,428
68	FUND SERVICE	1600									
69	Sales to Pupils - Lunch	1611	2,140								
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613	14,821								
72	Sales to Pupils - Other (Describe & Itemize)	1614									
73	Sales to Adults	1620	4,678								
74	Other Food Service (Describe & Itemize)	1690	220								
75	Total Food Service		21,859								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	10,763								
78	Admissions - Other (Describe & Itemize)	1719									
79	Fees	1720	19,062								
80	Book Store Sales	1730	2,141								
81	Other District/School Activity Revenue (Describe & Itemize)	1790									
82	Student Activity Funds Revenues	1799	150,804								
83	Total District/School Activity Income (without Student Activity Funds)		31,966	0							
84	Total District/School Activity Income (with Student Activity Funds)		182,770								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819									
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1828									
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		0								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920	18,200								
99	Impact Fees from Municipal or County Governments	1930									
100	Service Provided Other Districts	1940									
101	Refund of Prior Years Expenditures	1950	56,588							2,376	
102	Payments of Surplus Moneys from TF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991	5,559								
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	13,270	627		12,836					
110	Total Other Revenue from Local Sources		93,597	627	0	12,836	0		0	2,376	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	4,115,266	916,988	11	294,517	240,509	0	959,651	309,223	65,089
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	4,566,070								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (8000)										
119	UNRESTRICTED GRANTS-IN-AID (8001-1099)										
120	Evidence Based Funding Formula (Section 18 & 15)	8001	698,265								
121	Recognition Incentives (Accounts 9005-9023)	9005									
122	General State Aid - East Growth District Grant	9000									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	9099									
124	Total Unrestricted Grants-In-Aid		698,265	0	0	0	0	0	0	0	0

The notes are an integral part of these financial statements.

1	A		B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #										
2	125	RESTRICTED GRANTS-IN-AID (3145 - 3900)										
	126	SPECIAL EDUCATION										
	127	Special Education - Private Facility Tuition	3100	44,727								
	128	Special Education - Funding for Children Requiring Sp. Ed Services	3105									
	129	Special Education - Personnel	3110									
	130	Special Education - Orphanage - Individual	3120	85,334								
	131	Special Education - Orphanage - Summer Individual	3130	6,930								
	132	Special Education - Summer School	3145									
	133	Special Education - Other (Describe & Itemize)	3195									
	134	Total Special Education		136,991	0							
	135	CAREER AND TECHNICAL EDUCATION (CTE)										
	136	CTE - Technical Education - Tech Prep	3200									
	137	CTE - Secondary Program Improvement (CTE)	3220	5,711								
	138	CTE - W/CEEP	3225									
	139	CTE - Agriculture Education	3235									
	140	CTE - Instructor Practicum	3240									
	141	CTE - Student Organizations	3270									
	142	CTE - Other (Describe & Itemize)	3299									
	143	Total Career and Technical Education		5,711	0							
	144	BILINGUAL EDUCATION										
	145	Bilingual Ed. - Downstate - TI and TSE	3305									
	146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
	147	Total Bilingual Ed		0								
	148	State Free Lunch & Breakfast	3360	1,040								
	149	School Breakfast Initiative	3365									
	150	Driver Education	3370	8,455								
	151	Adult Ed (from ICCB)	3410									
	152	Adult Ed - Other (Describe & Itemize)	3499									
	153	TRANSPORTATION										
	154	Transportation - Regular and Vocational	3500									
	155	Transportation - Special Education	3510				121,077					
	156	Transportation - Other (Describe & Itemize)	3599				89,929					
	157	Total Transportation		0	0		211,006	0				
	158	Learning Improvement - Charge Grants	3610									
	159	Scientific Literacy	3660									
	160	Traumatized Alternative/Optional Education	3695									
	161	Early Childhood - Block Grant	3705	165,666								
	162	Chicago General Education Block Grant	3766									
	163	Chicago Educational Services Block Grant	3767									
	164	School Safety & Educational Improvement Block Grant	3775									
	165	Technology - Technology for Success	3790									
	166	State Career Schools	3815									
	167	Extended Learning Opportunities - Summer Bridges	3825									
	168	Infrastructure Improvements - Planning/Construction	3920									
	169	School Infrastructure - Maintenance Projects	3925		50,000							
	170	Other Restricted Revenue from State Sources (Describe & Itemize)	3099	4,261								
	171	Total Restricted Grants-In-Aid		312,238	50,000		211,006	0	0	0	0	0
	172	Total Receipts from State Sources	3000	1,020,933	50,000		211,006	0	0	0	0	0
	173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
	174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
	175	Federal Impact Aid	4001									
	176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
	177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0		0	0	0	0	0	0
	178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
	179	Head Start	4005									
	180	Construction (Impact Aid)	4050									
	181	MAGNET	4050									
	182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
	183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4699)										
184	TITLE V										
185	Title V - Innovation and Flexibility Formula	4100									
186	Title V - District Projects	4105									
187	Title V - Rural Education Initiative (REI)	4107	12,764								
188	Title V - Other (Describe & Itemize)	4195									
190	Total Title V		12,764	0							
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4206									
193	National School Lunch Program	4210	193,103								
194	Special Milk Program	4215									
195	School Breakfast Program	4220	46,569								
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4295									
200	Total Food Service		239,472								
201	TITLE I										
202	Title I - Low Income	4300	96,684								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4395									
206	Total Title I		96,684	0							
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	12,455								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm/Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4495									
212	Total Title IV		12,455	0							
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	5,067								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	109,479								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4690									
220	Total Federal - Special Education		114,546	0							
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4795									
224	Total CTE - Perkins		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)	Acc #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4852									
227	ARRA - Title I - Low Income	4853									
228	ARRA - Title I - Neglected Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4855									
233	ARRA - IDEA - Part B - Flow-Through	4855									
234	ARRA - Title II - Technology-Formula	4855									
235	ARRA - Title II - Technology-Competitive	4855									
236	ARRA - McKinney - Vento Homeless Education	4872									
237	ARRA - Child Nutrition Equipment Assistance	4883									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4865									
241	Qualified School Construction Bond Credits	4871									
242	Build America Bond Interest Reimbursement	4865									
243	Build America Bond Tax Credits	4871									
244	ARRA - General State Aid - Other Govt Services Stabilization	4872									
245	Other ARRA Funds - I	4872									
246	Other ARRA Funds - II	4872									
247	Other ARRA Funds - IV	4872									
248	Other ARRA Funds - V	4872									
249	ARRA - Early Childhood	4872									
250	Other ARRA Funds VII	4872									
251	Other ARRA Funds VIII	4872									
252	Other ARRA Funds IX	4872									
253	Other ARRA Funds X	4872									
254	Other ARRA Funds Ed Job Fund Program	4872									
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 II - Immigrant Education Program (IEP)	4905									
259	Title II - Language Inst Program - Limited Eng (LIPLEP)	4905									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	19,154								
263	Title I - Part A - Supporting Effective Instruction - State Grants	4932									
264	Federal Charter Schools	4900									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4981	14,415								
267	Medicaid Matching Funds - Administrative Outreach	4991									
268	Medicaid Matching Funds - Fee-40-Service Program	4991	22,230								
269	Other Restricted Revenue from Federal Sources (Prescribe & Remice)	4996	18,619	185,290			42				
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State	4000	550,348	185,290	0	0	42	0	0	0	0
271	Total Receipts/Revenues from Federal Sources		550,348	185,290	0	0	42	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		5,986,007	1,152,278	11	505,523	240,551	0	959,651	309,223	65,069
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		6,136,611	1,152,278	11	505,523	240,551	0	959,651	309,223	65,069

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	2,235,938	239,381	20,929	171,475	112,436				2,780,159	3,052,216
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	123,854	11,005	8,173	4,901	605				148,538	244,157
8	Special Education Programs (Functions 1200-1220)	1200	379,093	49,551	1,171	4,382					434,197	576,535
9	Special Education Programs Pre-K	1225	29,548	661		118					30,327	17,540
10	Remedial and Supplemental Programs K-12	1250	65,728	16,689		4,271	9,346				96,034	125,600
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400	4,044	136		10,094					14,274	17,131
14	Interscholastic Programs	1500	138,164	3,038	27,014	16,357		18,969			203,542	280,600
15	Summer School Programs	1600									0	5,575
16	Gifted Programs	1650									2,453	15,300
17	Driver's Education Programs	1700	2,175	249		29					0	
18	Bilingual Programs	1800									0	
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913						125,335			125,335	160,000
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	85,000
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Programs - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999									0	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	2,978,544	320,710	57,287	211,627	122,387	144,304		0	3,834,859	4,579,654
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	2,978,544	320,710	57,287	211,627	122,387	279,771		0	3,970,326	4,579,654
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	104,126	19,699	2,240						126,065	79,405
39	Guidance Services	2120	77,560	10,000	9,149	139					96,848	158,160
40	Health Services	2130	43,519	27	4,847						48,393	59,440
41	Psychological Services	2140									0	
42	Speech Pathology & Audiology Services	2150	96,895	2,023							98,918	97,185
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	Total Support Services - Pupils	2100	322,100	31,749	16,236	139	0	0	0	0	370,224	394,190
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			12,039						12,039	17,100
47	Educational Media Services	2220	67,989	14,509	85,148	85,273		3,284			256,203	299,290
48	Assessment & Testing	2230			708						708	1,700
49	Total Support Services - Instructional Staff	2200	67,989	14,509	97,895	85,273	0	3,284	0	0	268,950	318,090
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310			62,350	11,498		7,726			81,574	79,000
52	Executive Administration Services	2320	122,607	32,556		463		928			156,554	159,802
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361									0	
55	Total Support Services - General Administration	2300	122,607	32,556	62,350	11,961	0	8,654	0	0	238,128	238,802
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

The notes are an integral part of these financial statements.

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												
57	Office of the Principal Services	2410	288,720	52,068	2,231	1,212		1,141			345,372	389,864
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	288,720	52,068	2,231	1,212	0	1,141	0	0	345,372	389,864
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510									0	
62	Fiscal Services	2520	101,806	9,091	1,301	1,382					113,580	113,910
63	Operation & Maintenance of Plant Services	2540	960								960	
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	142,402	27,166	1,484	190,177		166			361,395	437,302
66	Internal Services	2570									0	
67	Total Support Services - Business	2500	245,168	36,257	2,785	191,559	0	166	0	0	475,935	551,212
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660									0	
74	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
75	Other Support Services (Describe & Itemize)	2900									0	
76	Total Support Services	2000	1,046,584	167,139	181,497	290,144	0	13,245	0	0	1,698,609	1,892,158
77	COMMUNITY SERVICES (ED)	3000			373	501					874	300
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110						6,316			6,316	14,000
81	Payments for Special Education Programs	4120			207,095			127,591			334,686	365,938
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140						10,478			10,478	10,479
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			207,095			144,385			351,480	390,417
87	Payments for Regular Programs - Tuition	4210									0	100
88	Payments for Special Education Programs - Tuition	4220						107,852			107,852	61,067
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						12,375			12,375	11,250
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units - Tuition (In State)	4200						120,227			120,227	72,417
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units - Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			207,095			264,612			471,707	462,834
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	

The notes are an integral part of these financial statements.

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												
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			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (EO)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		4,025,128	487,849	446,252	502,272	122,387	422,161	0	0	6,006,049	6,934,946
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		4,025,128	487,849	446,252	502,272	122,387	557,628	0	0	6,141,516	6,934,946
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(20,042)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(4,705)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS	2100									0	
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)											
125	SUPPORT SERVICES - BUSINESS	2510									0	
126	Direction of Business Support Services	2530			118,657						118,657	275,000
127	Facilities Acquisition & Construction Services	2540	266,524	39,249	462,160	176,085	108,964				1,052,982	1,809,878
128	Operation & Maintenance of Plant Services	2550									0	29,500
129	Pupil Transportation Services	2560									0	20,000
130	Food Services	2500									0	2,134,378
131	Total Support Services - Business (Describe & Itemize)	2900	266,524	39,249	580,817	176,085	108,964	0	0	0	1,171,639	2,134,378
132	Other Support Services (Describe & Itemize)	2000									0	
133	Total Support Services	3000	266,524	39,249	580,817	176,085	108,964	0	0	0	1,171,639	2,134,378
134	COMMUNITY SERVICES (O&M)	4000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)											
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100			0						0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000			0						0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5200						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5000									0	
153	Total Debt Services	6000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)											
155	Total Direct Disbursements/Expenditures		266,524	39,249	580,817	176,085	108,964	0	0	0	1,171,639	2,134,378
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										(19,363)	

The notes are an integral part of these financial statements.

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	Employees Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
1												
2												
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										0
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	5300										0
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										0
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400										0
176	Total Debt Services	5000			0							0
177	PROVISION FOR CONTINGENCIES (DS)	5000										0
178	Total Disbursements/ Expenditures	5000			0							0
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures											11
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100										0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	300,675	18,064	8,502	67,702	201,061	10			596,014	707,856
187	Other Support Services (Describe & Itemize)	2900										0
188	Total Support Services	2000	300,675	18,064	8,502	67,702	201,061	10		0	596,014	707,856
189	COMMUNITY SERVICES (TR)	3000										0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110										0
193	Payments for Special Education Programs	4120										0
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							0
198	Total Payments to Other Govt. Units (In-State)	4100			0							0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400										0
200	Total Payments to Other Govt Units	4000			0							0
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

The notes are an integral part of these financial statements.

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						4,969			4,969	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
	(Lease/Purchase Prindpal Retired) 11							34,045			34,045	
210	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
211	Total Debt Services	5000						39,014			39,014	0
212		6000										
213	PROVISION FOR CONTINGENCIES (TR)											
214	Total Disbursements/ Expenditures		300,675	18,064	8,502	67,702	201,061	39,024	0	0	635,028	707,856
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(129,505)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		33,237							33,237	32,885
220	Pre-K Programs	1125		8,767							8,767	11,370
221	Special Education Programs (Functions 1206-1220)	1200		28,700							28,700	56,130
222	Special Education Programs - Pre-K	1225		442							442	200
223	Remedial and Supplemental Programs - K-12	1250		932							932	1,200
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	60
227	Interstholistic Programs	1500		5,493							5,493	5,325
228	Summer School Programs	1600									0	50
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		31							31	185
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		77,602							77,602	107,405
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110									0	
237	Guidance Services	2120		2,541							2,541	1,500
238	Health Services	2130		8,154							8,154	8,600
239	Psychological Services	2140									0	
240	Speech Pathology & Audiology Services	2150		1,250							1,250	1,200
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		11,945							11,945	11,300
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	
245	Educational Media Services	2220		11,850							11,850	12,600
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		11,850							11,850	12,600
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	
250	Executive Administration Services	2320									3,901	3,900
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Payments	2365									0	
254	Total Support Services - General Administration	2300		3,901							3,901	3,900
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		24,126							24,126	24,120
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		24,126							24,126	24,120
259	SUPPORT SERVICES - BUSINESS											

The notes are an integral part of these financial statements.

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	
261	Fiscal Services	2520		17,565							17,565	18,845
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		44,991							44,991	50,005
264	Pupil Transportation Services	2550		46,553							46,553	60,000
265	Food Services	2560		24,067							24,067	33,000
266	Internal Services	2570									0	
267	Total Support Services - Business	2500		133,176							133,176	161,850
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660									0	
274	Total Support Services - Central	2600		0							0	0
275	Other Support Services (Describe & Itemize)	2900									0	
276	Total Support Services	2000		184,998							184,998	213,770
277	COMMUNITY SERVICES (MR/SS)	3000										
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000		0							0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			262,600				0			262,600	321,175
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,049)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530									0	
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000		0				0			0	0
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	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000		0				0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/O)	6000										
309	Total Disbursements/ Expenditures			0				0			0	0
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
311												
312	70 - WORKING CASH (WC)											
313												

The notes are an integral part of these financial statements.

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												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	38,365								38,365	40,000
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200	29,971								29,971	
320	Special Education Programs Pre-K	1225	636								636	1,200
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500	1,680								1,680	1,400
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									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	70,652	0	0	0	0	0	0	0	70,652	42,600
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100									0	
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130	4,265								4,265	4,200
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	4,265	0	0	0	0	0	0	0	4,265	4,200
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220	7,085								7,085	7,000
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	7,085	0	0	0	0	0	0	0	7,085	7,000
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	
361	Executive Administration Services	2320	9,941								9,941	10,000
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365			153,797						153,797	153,800
365	Total Support Services - General Administration	2300	9,941	0	153,797	0	0	0	0	0	163,738	163,800
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	29,617								29,617	30,000
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	

The notes are an integral part of these financial statements.

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
369	Total Support Services - School Administration	2400	29,617	0	0	0	0	0	0	0	29,617	30,000
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510										
372	Fiscal Services	2520	2,480								2,480	2,600
373	Facilities Acquisition and Construction Services	2530										
374	Operation & Maintenance of Plant Services	2540	14,039								14,039	44,000
375	Pupil Transportation Services	2550										
376	Food Services	2560	9,824								9,824	7,500
377	Internal Services	2570										
378	Total Support Services - Business	2500	26,343	0	0	0	0	0	0	0	26,343	54,100
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610										
381	Planning, Research, Development & Evaluation Services	2620										
382	Information Services	2630										
383	Staff Services	2640										
384	Data Processing Services	2660										
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	77,251	0	153,797	0	0	0	0	0	231,048	259,100
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110										
392	Payments for Special Education Programs	4120										
393	Payments for Adult/Continuing Education Programs	4130										
394	Payments for CTE Programs	4140										
395	Payments for Community College Programs	4170										
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190										
397	Total Payments to Other Dist & Govt Units (In-State)	4100										
398	Payments for Regular Programs - Tuition	4210										
399	Payments for Special Education Programs - Tuition	4220										
400	Payments for Adult/Continuing Education Programs - Tuition	4230										
401	Payments for CTE Programs - Tuition	4240										
402	Payments for Community College Programs - Tuition	4270										
403	Payments for Other Programs - Tuition	4280										
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290										
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200										
406	Payments for Regular Programs - Transfers	4310										
407	Payments for Special Education Programs - Transfers	4320										
408	Payments for Adult/Continuing Ed Programs - Transfers	4330										
409	Payments for CTE Programs - Transfers	4340										
410	Payments for Community College Program - Transfers	4370										
411	Payments for Other Programs - Transfers	4380										
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390										
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300										
414	Payments to Other Dist & Govt Units (Out of State)	4400										
415	Total Payments to Other Dist & Govt Units	4000										
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110										
419	Tax Anticipation Notes	5120										
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130										
421	State Aid Anticipation Certificates	5140										
422	Other Interest or Short-Term Debt	5150										
423	Total Debt Services - Interest on Short-Term Debt	5100										
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										

The notes are an integral part of these financial statements.

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)	Func#	(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	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
425	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
426	Total Debt Services	5000						0			0	0
427	PROVISIONS FOR CONTINGENCIES (TF)	6000										
428	Total Disbursements/Expenditures		147,903	0	153,797	0	0	0	0	0	301,700	301,700
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										7,523	
430												
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
432	SUPPORT SERVICES (FP&S)	2000										
433	SUPPORT SERVICES - BUSINESS											
434	Facilities Acquisition & Construction Services	2530					36,766				36,766	115,000
435	Operation & Maintenance of Plant Services	2540										
436	Total Support Services - Business	2500	0	0	0	0	36,766	0	0	0	36,766	115,000
437	Other Support Services (Describe & Itemize)	2900										
438	Total Support Services	2000	0	0	0	0	36,766	0	0	0	36,766	115,000
439												
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110										0
442	Payments to Special Education Programs	4120										0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190										0
444	Total Payments to Other Govt Units	4000										0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110										0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150										0
449	Total Debt Service - Interest on Short-Term Debt	5100										0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200										0
451	Debt Service - Payments of Principal on Long-Term Debt (Lease/Purchase Principal Retired) ¹⁵	5300										0
452	Total Debt Service	5000										0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	36,766	0	0	0	36,766	115,000
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										28,303	

	A	B	C	D	E	F
	SCHEDULE OF AD VALOREM TAX RECEIPTS					
	Description (Enter Whole Dollars)	Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) *	Taxes Received (from the 2022 Levy)	Taxes Received (from 2021 & Prior Levies)	Total Estimated Taxes (from the 2022 Levy)	Estimated Taxes Due (from the 2022 Levy)
				(Column B - C)		(Column E - C)
1						
2						
3						
4	Educational	3,262,509		3,262,509	3,475,011	3,475,011
5	Operations & Maintenance	679,691		679,691	724,004	724,004
6	Debt Services **	0		0		0
7	Transportation	226,563		226,563	241,359	241,359
8	Municipal Retirement	100,690		100,690	100,007	100,007
9	Capital Improvements	0		0		0
10	Working Cash	56,641		56,641	60,340	60,340
11	Tort Immunity	302,051		302,051	270,008	270,008
12	Fire Prevention & Safety	56,641		56,641	60,340	60,340
13	Leasing Levy	56,641		56,641	60,340	60,340
14	Special Education	45,314		45,314	48,272	48,272
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	100,691		100,691	100,007	100,007
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	4,887,432	0	4,887,432	5,139,687	5,139,687
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

A	B	C	D	E	F	G	H	I	J	
SCHEDULE OF SHORT-TERM DEBT										
1	Description (Enter Whole Dollars)	Outstanding July 1, 2022	Issued July 1, 2022 thru June 30, 2023	Retired July 1, 2022 thru June 30, 2023	Outstanding Ending June 30, 2023					
2										
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPT)									
4	Total CPPT Notes				0					
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund				0					
7	Operations & Maintenance Fund				0					
8	Debt Services - Construction				0					
9	Debt Services - Working Cash				0					
10	Debt Services - Refunding Bonds				0					
11	Transportation Fund				0					
12	Municipal Retirement/Social Security Fund				0					
13	Fire Prevention & Safety Fund				0					
14	Other - (Describe & Itemize)				0					
15	Total TAWs	0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund				0					
18	Operations & Maintenance Fund				0					
19	Fire Prevention & Safety Fund				0					
20	Other - (Describe & Itemize)				0					
21	Total TANs	0	0	0	0					
22	TEACHERS/EMPLOYEES ORDERS (TEO)									
23	Total TEOs (Educational, Operations & Maintenance, & Transportation Funds)				0					
24	General State Aid/Evidence-Based Funding/Anticipation Certificates				0					
25	Total (All Funds)									
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)				0					
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only									
31	Bus Lease	06/30/20	178,500	106,953	Issued July 1, 2022 thru June 30, 2023	34,045	Retired July 1, 2022 thru June 30, 2023	72,908	Amount to be Provided for Payment on Long-Term Debt	
32									72,580	
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43			178,500	106,953	0	0	34,045	72,908	72,580	
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue									
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64			178,500	106,953	0	0	34,045	72,908	72,580	
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds									
68	2. Funding Bonds									
69	3. Refunding Bonds									
70	4. Fire Prevention, Safety, Environmental and Energy Bonds									
71	5. Tort/Judgment Bonds									
72	6. Bonding Bonds									
73	7. Other									
74	8. Other									
75	9. Other									
76	10. Other									
77	11. Other									
78	12. Other									

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

A	B	C	D	E	F	G	H	I	J	K
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									
3	RECEIPTS:									
4	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	302,051	45,314			
5	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	4,796				
6	Drivers' Education Fees				10-1970					
7	School Facility Occupation Tax Proceeds				30 or 60-1983					
8	Driver Education				10 or 20-3370					8,459
9	Other Receipts (Describe & Itemize)					2,376				
10	Sale of Bonds				10, 20, 40 or 60-7200					
11	Total Receipts					309,223	45,314			8,459
12	DISBURSEMENTS:									
13	Instruction				10 or 50-1000					
14	Facilities Acquisition & Construction Services				20 or 60-2530					
15	Tort Immunity Services				80	301,700				
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					301,700	45,314			8,459
23	Ending Cash Basis Fund Balance as of June 30, 2023					7,523	0			0
24	Reserved Cash Balance				714					
25	Unreserved Cash Balance				730	7,523	0			0
26	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a									
27	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? If yes, list in the aggregate the following:					301,700				
28	Total Claims Payments:					7,523				
29	Total Reserve Remaining:									
30	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.									
31	Expenditures:									
32	Workers' Compensation Act and/or Workers' Occupational Disease Act					52,031				
33	Unemployment Insurance Act					1,996				
34	Insurance (Regular or Self-Insurance)					78,171				
35	Risk Management and Claims Service					0				
36	Judgments/Settlements					0				
37	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction					161,355				
38	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)					8,147				
39	Legal Services					0				
40	Principal and Interest on Tort Bonds					0				
41	Other - Explain on Itemization 44 tab					0				
42	Total					0				0
43	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0					OK				
44	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.									
45	55 ILCS 5/5-1006.7									

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

CARES, CRRSA, and ARP SCHEDULE - FY 2023

Please read schedule instructions before completing.

Click below for schedule instructions:

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? **X** Yes **No**

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

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.

	A	B	C	D	E	F	G	H	I	J	K	L
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
12	ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998										0
13	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2]	4998	12,631	23,796								36,427
14	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998										0
15	GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]	4998										0
16	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998										0
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Total Revenue Section A		12,631	23,796	0	0	0	0	0	0	0	36,427

Section B is for revenue recognized in FY 2023 reported on the FY 2023 AFR and for FY 2023 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports and reported in the FY 2023 AFR.

		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25	ESSER I (only) [CARES Act] [FRIS SUB PROGRAM CODES: ER, DE, EE, PL]	4998									0
26	ESSER II (only) [CRRSA Act] [FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST]	4998	5,988	161,494		42					167,524
27	GEER I (only) [CARES Act] [FRIS SUB PROGRAM CODE: DG, EC]	4998									0
28	GEER II (only) [CRRSA] [FRIS SUBPROGRAM CODE: GO, RC, JK]	4998									0
29	ESSER III (only) [ARP] [FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3]	4998									0
30	CRRSA Child Nutrition [CRRSA] [FRIS SUBPROGRAM CODE: SN]	4210									0
31	ARP Child Nutrition [ARP] [FRIS SUBPROGRAM CODE: BT, SC]	4210									0
32	ARP IDEA [ARP] [FRIS SUBPROGRAM CODE: ID, EI, PS, CE]	4998									0
33	ARP Homeless I [ARP] [FRIS SUBPROGRAM CODE: HM, HI]	4998									0
34	CIRES (Conowafus 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

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

	A	B	C	D	E	F	G	H	I	J	K	L
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		5,988	151,494		0	42	0			0	167,524
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
40	Total Other Federal Revenue (Section A plus Section B)	4998	18,619	185,290		0	42	0			0	203,951
42	Total Other Federal Revenue from Revenue Tab	4998	18,619	185,290		0	42	0			0	203,951
43	Difference (must equal 0)		0	0		0	0	0			0	0
44	Error must be corrected before submitting to GSE		OK	OK		OK	OK	OK			OK	OK
45												
Part 2: CARES, CRRSA, and ARP EXPENDITURES												
Review of the July 1, 2022 through June 30, 2023 FRIS Expenditures reports may assist in determining the expenditures to use below.												
Expenditure Section A:												
ESSER I EXPENDITURES (CARES)												
51	FUNCTION											
53	1. List the total expenditures for the Functions 1000 and 2000 below	1000										0
54	INSTRUCTION Total Expenditures	2000										0
55	SUPPORT SERVICES Total Expenditures											
57	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
58	Facilities Acquisition and Construction Services (Total)	2530										0
59	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
60	FOOD SERVICES (Total)	2560										0
62	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)	1000										0
63	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	2000										0
64	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	Total Technology				0	0	0		0		0
65	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total) (Total Technology included in all Expenditure Functions)											
Expenditure Section B:												
ESSER II EXPENDITURES (CRRSA)												
70	FUNCTION											
71	1. List the total expenditures for the Functions 1000 and 2000 below	1000										6,030
72	INSTRUCTION Total Expenditures	2000										344,814
73	SUPPORT SERVICES Total Expenditures											
75	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
76	Facilities Acquisition and Construction Services (Total)	2530										0
77	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										344,814
78	FOOD SERVICES (Total)	2560										0
79												

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

	A	B	C	D	E	F	G	H	I	J	K	L
				(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
80	3. List the technology expenses in Functions 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
81	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
82	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0		0
83	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
84	Expenditure Section C:											
85	GEER I EXPENDITURES (CARES)											
86	FUNCTION											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000										0
89	SUPPORT SERVICES Total Expenditures	2000										0
90	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000 above)	Total Technology										0
91	2. List the specific expenditures in Functions 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
94	FOOD SERVICES (Total)	2560										0
95	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
96	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
97	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
98	Expenditure Section D:											
99	GEER II EXPENDITURES (CRRSA)											
100	FUNCTION											
101	1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
102	INSTRUCTION Total Expenditures	1000										0
103	SUPPORT SERVICES Total Expenditures	2000										0
104	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
105	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
106	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
107	Expenditure Section E:											
108	GEER I EXPENDITURES (CRRSA)											
109	FUNCTION											
110	1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
111	INSTRUCTION Total Expenditures	1000										0
112	SUPPORT SERVICES Total Expenditures	2000										0
113	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
114	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
115	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
116	Expenditure Section E:											
117	GEER II EXPENDITURES (CRRSA)											
118	FUNCTION											
119	1. List the total expenditures for the Functions 1000 and 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
120	INSTRUCTION Total Expenditures	1000										0
121	SUPPORT SERVICES Total Expenditures	2000										0
122	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
123	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
124	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0

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

	A	B	C	D	E	F	G	DISBURSEMENTS				K	L	
								(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials			(500) Capital Outlay
121														
122	ESSER III EXPENDITURES (ARP)													
123	FUNCTION													
124	1. List the total expenditures for the Functions 1000 and 2000 below													
125	INSTRUCTION Total Expenditures	1000												8,105
126	SUPPORT SERVICES Total Expenditures	2000				1,000		88,050						206,554
127	TOTAL													
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						88,050						88,050
131	FOOD SERVICES (Total)	2560												0
132	TOTAL													
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)	3000												0
135	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
136	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology				0	0	0			0			0
137														
138	Expenditure Section F:													
139														
140	CRRSA Child Nutrition (CRRSA)													
141	FUNCTION													
142	1. List the total expenditures for the Functions 1000 and 2000 below													
143	INSTRUCTION Total Expenditures	1000												0
144	SUPPORT SERVICES Total Expenditures	2000												0
145	TOTAL													
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	TOTAL													
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	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000												0
154	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total Technology Functions)	Total Technology				0	0	0			0			0
155														
156	Expenditure Section G:													
157														
158	ARP Child Nutrition (ARP)													
159	FUNCTION													
160	1. List the total expenditures for the Functions 1000 and 2000 below													
161	INSTRUCTION Total Expenditures	1000												0
162	SUPPORT SERVICES Total Expenditures	2000												0
163	TOTAL													

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology										
Expenditure Section J:												
207	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
208	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
209	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section J:												
210												
211												
212	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
213												
214												
215	FUNCTION 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	0		0		0
Expenditure Section K:												
228												
229	Other CARES Act Expenditures (not accounted for above)											
230												
231												
232	FUNCTION											
233	1. List the total expenditures for the Functions 1000 and 2000 below											
234	INSTRUCTION Total Expenditures	1000										0
235	SUPPORT SERVICES Total Expenditures	2000										0
236												
237	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
238	Facilities Acquisition and Construction Services (Total)	2530										0
239	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
240	FOOD SERVICES (Total)	2560										0
241												
242	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
243	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
244	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
245	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
Expenditure Section L:												
246												
247	Other CRRSA Expenditures (not accounted for above)											
248												
249												

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

	A	B	C	D	E	F	G	H	I	J	K	L
	FUNCTION											
250	1. List the total expenditures for the Functions 1000 and 2000 below											
251	INSTRUCTION Total Expenditures	1000										0
252	SUPPORT SERVICES Total Expenditures	2000										0
253												
254	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
255	Facilities Acquisition and Construction Services (Total)	2530										0
256	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
257	FOOD SERVICES (Total)	2560										0
258												
259	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
261	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
262	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0		0	0		0		0
263												
264	Expenditure Section M:											
265	Other ARP Expenditures (not accounted for above)											
266												
267												
268	FUNCTION											
269	1. List the total expenditures for the Functions 1000 and 2000 below											
270	INSTRUCTION Total Expenditures	1000										0
271	SUPPORT SERVICES Total Expenditures	2000										0
272												
273	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
274	Facilities Acquisition and Construction Services (Total)	2530										0
275	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
276	FOOD SERVICES (Total)	2560										0
277												
278	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above)											
279	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
280	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
281	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Included in all Expenditure Functions)	Total Technology			0		0	0		0		0
282												

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

	A	B	C	D	E	F	G	H	I	J	K	L
283	Expenditure Section N:											
284	TOTAL EXPENDITURES (from all											
285	CARES, CRRSA, & ARP funds)											
286												
287	DISBURSEMENTS											
288	INSTRUCTION	1000										14,135
289	SUPPORT SERVICES	2000										551,368
290	Facilities Acquisition and Construction Services (Total)	2530										0
291	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										432,864
292	FOOD SERVICES (Total)	2560										0
293	TOTAL EXPENDITURES											
294	Function's 1000 & 2000 total											
295	Expenditure Section O:											
296	TOTAL TECHNOLOGY											
297	EXPENDITURES (from all CARES,											
298	CRRSA, & ARP funds)											
299	DISBURSEMENTS											
300	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology										0

A	B	C	D	E	F	G	H	I	J	K	L	
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
4	Land	220				103,400						103,400
5	Non-Depreciable Land	221	103,400			0	50				0	0
6	Depreciable Land	222				0					0	0
7	Buildings	230										
8	Permanent Buildings	231	8,106,393	124,816		8,231,209	50	4,435,056	200,709		4,635,765	3,595,444
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	589,979			589,979	20	434,568	15,317		449,885	140,094
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	1,618,774	142,696	134,237	1,627,233	10	1,261,833	68,694	134,237	1,196,290	430,943
13	5 Yr Schedule	252	1,218,090	201,061	287,578	1,131,573	5	1,019,633	99,901	287,578	831,956	299,617
14	3 Yr Schedule	253	445,863		140,818	305,045	3	445,863		140,818	305,045	0
15	Construction in Progress	260				0	-					0
16	Total Capital Assets	200	12,082,499	468,573	562,633	11,988,439	10	7,596,953	384,621	562,633	7,418,941	4,569,498
17	Non-Capitalized Equipment	700				0					0	
18	Allowable Depreciation								384,621		384,621	

	A	B	C	D	E	F	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		\$	6,006,049	
9	O&M	Expenditures 16-24, L155	Total Expenditures			1,171,639	
10	DS	Expenditures 16-24, L178	Total Expenditures			0	
11	TR	Expenditures 16-24, L214	Total Expenditures			635,028	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			262,600	
13	TORT	Expenditures 16-24, L422	Total Expenditures			301,700	
14			Total Expenditures		\$	8,377,016	

	A	B	C	D	E	F	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	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)		\$ 0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D, F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D, F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		147,933	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		30,327	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		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		125,335	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		874	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		471,707	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		122,387	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		108,964	
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		0	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		34,045	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		201,061	
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		8,767	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		442	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		0	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		636	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
92	Tort	Expenditures 16-24, L387, Col K - (G+)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$ 1,252,478	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		7,124,538	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2022-2023		437.14	
99				Estimated OEPP (Line 97 divided by Line 98)		\$ 16,298.07	
100							

	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			
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		21,859		
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		31,966		
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0		
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		0		
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		5,539		
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		136,991		
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		5,711		
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0		
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		1,040		
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		8,459		
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		211,006		
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		4,261		
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		12,764		
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		239,472		
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		96,684		
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		12,455		
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		109,479		
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 (LIPLPEP)		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		19,154		
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		14,415		
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		22,239		
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)		203,951		
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses		(36,427)		
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		199,430		
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		0		
196	Total Deductions for PCTC Computation (Line 104 through Line 193)				\$	1,370,448		
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 195)					5,754,090		
198	Total Depreciation Allowance (from page 36, Line 18, Col I)					384,621		
199	Total Allowance for PCTC Computation (Line 196 plus Line 197)					6,138,711		
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) In iWAS-preliminary ADA 2022-2023					437.14		
201	Total Estimated PCTC (Line 198 divided by Line 199) *				\$	14,042.89		
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
ESTIMATED INDIRECT COST RATE DATA							
1	SECTION I						
2	Financial Data To Assist Indirect Cost Rate Determination						
3	<i>(Source document for the computation of the indirect cost rate is found in the "Expenditures" tab.)</i>						
4	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.						
5	Support Services - Direct Costs						
6	Direction of Business Support Services (10, 50, and 80-2510)						
7	Fiscal Services (10, 50, & 80-2520)						
8	Operation and Maintenance of Plant Services (10, 20, 50, and 80-2540)						
9	Food Services (10 & 80-2560) <i>Must be less than (PI6, Col E-F, L65) *Only include food costs.</i>						
10	Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required).			31,519			
11	Internal Services (10, 50, and 80-2570)						
12	Staff Services (10, 50, and 80-2640)						
13	Data Processing Services (10, 50, & 80-2660)						
14	SECTION II						
15	Estimated Indirect Cost Rate for Federal Programs						
16		Function	Restricted Program	Unrestricted Program			
17			Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
18	Instruction	1000		3,860,726		3,860,726	
19	Support Services:						
20	Pupil	2100		386,434		386,434	
21	Instructional Staff	2200		287,885		287,885	
22	General Admin.	2300		405,767		405,767	
23	School Admin	2400		399,115		399,115	
24	Business:						
25	Direction of Business Spt. Srv.	2510	0	0	0	0	
26	Fiscal Services	2520	133,625	0	133,625	0	
27	Oper. & Maint. Plant Services	2540		1,004,008	1,004,008	0	
28	Pupil Transportation	2550		441,506		441,506	
29	Food Services	2560		395,286		395,286	
30	Internal Services	2570	0	0	0	0	
31	Central:						
32	Direction of Central Spt. Srv.	2610		0		0	
33	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0		0	
34	Information Services	2630		0		0	
35	Staff Services	2640	0	0	0	0	
36	Data Processing Services	2660	0	0	0	0	
37	Other:	2900		0		0	
38	Community Services	3000		874		874	
39	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(8,140)		(8,140)	
40	Total		133,625	7,173,461	1,137,633	6,169,453	
41			Restricted Rate		Unrestricted Rate		
42			Total Indirect Costs:	133,625	Total Indirect Costs:	1,137,633	
43			Total Direct Costs:	7,173,461	Total Direct Costs:	6,169,453	
44			= 1.86%		= 18.44%		
45							

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. Henry-Senachwine CUSD 5 35059005026 35-059-0050-26_AFR22 Henry-Senachwine CUSD 5						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	32	33	34	35
36	37	38	39	40	41	42
43	44	45	46	47	48	49
Check box if this schedule is not applicable. <input type="checkbox"/> →						
Indicate with an (X) if Deficit Reduction Plan is Required in the Budget						
Service or Function (Check all that apply)						
10	Curriculum Planning					
11	Custodial Services					
12	Educational Shared Programs	X		X		LP Career Center - ACC classes, Midland - Ag classes
13	Employee Benefits					
14	Energy Purchasing					
15	Food Services					
16	Grant Writing					
17	Grounds Maintenance Services					
18	Insurance					
19	Investment Pools					
20	Legal Services					
21	Maintenance Services					
22	Personnel Recruitment					
23	Professional Development					
24	Shared Personnel	X		X		BMP Special Ed Co-op
25	Special Education Cooperatives					
26	STEM (science, technology, engineering and math) Program Offerings					
27	Supply & Equipment Purchasing					
28	Technology Services					
29	Transportation					
30	Vocational Education Cooperatives					
31	All Other Joint/Cooperative Agreements	X		X		Co-op with Midland track, football, cross country, Low Point
32	Other					
33	Additional space for Column (D) - Barriers to Implementation:					
34						
35	Additional space for Column (E) - Name of LEA :					
36						
37						
38						
39						
40						
41						
42						
43						

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

School District Name: Henry-Senachwine CUSD 5
 RCDT Number: 35059005026

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2023			Budgeted Expenditures, Fiscal Year 2024				
		Educational Fund (10)	Operations & Maintenance Fund (20)	Tort Fund * (80)	Total (10)	Operations & Maintenance Fund (20)	Tort Fund (80)	Total	
1. Executive Administration Services	2320	156,554		9,941	166,495		168,600	10,000	178,600
2. Special Area Administration Services	2330	0		0	0		0		0
3. Other Support Services - School Administration	2490	0		0	0		0		0
4. Direction of Business Support Services	2510	0	0	0	0		0		0
5. Internal Services	2570	0		0	0		0		0
6. Direction of Central Support Services	2610	0		0	0		0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.									
8. Totals		156,554	0	9,941	166,495	0	168,600	10,000	178,600
9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual)									7%

CERTIFICATION

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

 Signature of Superintendent

 Date

 Contact Name (for questions)

 Contact Telephone Number

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

The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2023, to ensure inclusion in the fall 2023 report or postmarked by January 15, 2024, to ensure inclusion in the spring 2024 report. Information on the waiver process can be found at the waiver's webpage below.

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

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

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

1. Ed, O&M, Trans 1999 - Miscellaneous
2. Ed & O&M 4998 - ESSER
3. Debt paid for bus leases from Transportation fund
- 4.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies

A. General

Henry-Senachwine Community Unit School District #5, Marshall County, Illinois, is operated under the control of a Board of Trustees elected at large by the citizens of the District. The Board of Trustees monitors all financial transactions of the District.

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

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

Henry-Senachwine Community Unit School District #5 is an Illinois unit school district. 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 which benefit the citizens of the District, including joint agreements which serve pupils from numerous Districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

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

C. Basis of Presentation – Fund Accounting

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

C. Basis of Presentation – Fund Accounting (Continued)

Government Fund Types

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

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education and Leasing are included in this fund.

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

Fiduciary Fund Types

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The District has no trust funds. Activity funds that were previously considered fiduciary fund types, are now included as part of the Educational Fund. The District has no fiduciary funds at June 30, 2023.

D. Government Funds – Measurement Focus

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Government Funds – Measurement Focus (Continued)

Their reported fund balance (net current assets) is considered a measure of “available spendable resources.” Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

The District has not adopted a capitalization threshold policy for capital assets by asset class or type. They use the guidelines established by the Illinois State Board of Education (ISBE) of capitalizing items costing over \$500.

No depreciation has been provided on fixed assets in the bound financial statements. The Illinois State Board of Education’s Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$384,621 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,418,941. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method. The District has considered possible impairments to its capital assets and asserts that there are none known or anticipated.

The estimated useful lives are as follows:

Depreciable Land and Permanent Buildings	50 Years
Temporary Buildings	25 Years
Improvements other than Building	20 Years
Capitalized Equipment	3-10 Years

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

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

F. Basis of Accounting

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

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

G. Budgets and Budgetary Accounting

The budget for all the funds was prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, and Paragraph 17-1 of the Illinois Compiled Statutes. The original budget was passed on September 22, 2022 and amended on November 16, 2022.

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

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

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between 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.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing demand deposits, and time deposits (savings accounts). Cash equivalents include amounts in time deposits and certificates of deposits as they are readily convertible to cash.

I. Investments

Investments are stated at market value. Gains or losses on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. Assets of the different funds may be commingled for investment purposes and interest earning prorated back to the various funds when recognized as revenue. At June 30, 2023, the District has only cash equivalent investments.

J. Joint Agreements

The District is a member of the BMP Tri-County Special Education Cooperative, along with other area school districts. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information may be obtained directly from the offices of the joint cooperative at 400 Galena, PO Box 239, Tiskilwa, IL 61368. The District serves as the administrative agent for the BMP Tri-County Special Education Cooperative, see Note 17 for further information.

K. Fund Balance Reporting

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

A. Nonspendable Fund Balance

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. 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. Special Revenue Funds and Debt Service Funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

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

2. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operation and Maintenance, and Transportation Funds. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

4. Leasing Levy

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

5. Social Security Tax Levy

Cash disbursed and the related cash receipts of this restricted tax levy, authorized by 40ILCS 5/21-110 and 21-110.1, are accounted for in the Municipal Retirement/Social Security Fund. As of fiscal year end, \$79,372 are restricted for social security purposes.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting

C. Committed Fund Balance

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

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At fiscal year end, the total amount of unpaid contracts for services performed during the fiscal year amounted to \$397,000. This amount is shown as Unreserved in the Educational Fund.

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 School Board itself or (b) the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes. As of fiscal year end, the District has no assigned fund balances.

E. Regulatory – Fund Balance Definitions

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

F. Reconciliation of Fund Balance Reporting

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Fund Balance Reporting

Fund	Generally Accepted Accounting Principles					Regulatory Basis	
	Nonspendable	Restricted	Committed	Assigned	Unassigned	Reserved	Unreserved
Educational	-	-	397,000	-	1,175,491	-	1,572,491
Operations & Maintenance	-	419,418	-	-	-	-	419,418
Debt Service	-	328	-	-	-	-	328
Transportation	-	375,225	-	-	-	-	375,225
Municipal Retirement	-	283,976	-	-	-	79,372	204,604
Working Cash	-	-	-	-	3,778,599	-	3,778,599
Tort Liability	-	51,458	-	-	-	-	51,458
Fire Prevention and Safety	-	316,362	-	-	-	-	316,362

G. Expenditures of Fund Balance

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

Note 2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The Board passed the levy on November 17, 2021. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in the following July and September. The District receives significant distributions of tax receipts approximately one month after the due date. Taxes from these statements are from the 2021 tax levy. The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 2 - Property Taxes (Continued)

	2021 LIMIT	2021 LEVY	2020 LEVY
Education	2.8800	2.8800	2.8800
Bonds & Interest	As Needed	-	-
Tort Immunity	As Needed	0.2678	0.2743
Special Education	0.0400	0.0400	0.0400
Facilities Leasing	0.0500	0.0500	0.0500
Operation/Maintenance	0.6000	0.6000	0.6000
Transportation	0.2000	0.2000	0.2000
IMRF	As Needd	0.0893	0.1097
Social Security	As Needed	0.0893	0.1097
Working Cash	As Needed	0.0500	0.0500
Fire Prevention & Safety	0.0500	0.0500	0.0500
Total		4.3164	4.3637

Tax Year	FY Received	Taxed Assessment	Levy Rate	Extension	Collected	Difference
2021	2023	\$ 112,023,393	4.3164	\$ 4,835,322	\$ 4,887,432	\$ 52,110
2020	2022	109,431,546	4.3637	4,773,398	4,723,345	(50,053)
2019	2021	104,058,980	4.4082	4,587,128	4,662,237	75,109

Note 3 - Cash and Investments

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

A. Deposits

At June 30, 2023, the District had a cash and cash equivalent balance of \$6,899,806 (including activity funds). The major divergence between book and bank balances consisted of outstanding checks and deposits in transit at June 30, 2023. The deposits are as follows:

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 3 - Cash and Investments (Continued)

<u>Account</u>	<u>Interest Rate</u>	<u>Bank Balance</u>	<u>Book Balance</u>
General Fund (MAB)	4.43%	\$ 250,906	\$ 117,167
Sweeps (MAB)	0.10%	3,771,856	3,771,856
Imprest (MAB)	0.17%	10,232	10,001
Illinois Funds	4.92%	2,869,613	2,869,613
Illinois Funds	4.92%	835	835
Super Now (LCB)	0.03%	27,510	27,510
ISDLAF	0.00%	555	555
Petty Cash	0.00%	-	320
Total Cash and Investments		\$ 6,931,507	\$ 6,797,857
Activity Funds			
Grade School Activity Fund (MAB)	0.20%	\$ 27,994	\$ 27,933
High School Activity Fund (MAB)	0.20%	46,239	44,016
High School Activity Fund - CD (MAB)	0.04%	30,000	30,000
Total Activity Funds		\$ 104,233	\$ 101,949

The deposits at MidAmerica Bank (MAB) and Lacon Community Bank (LCB) are each insured to \$250,000 by the F.D.I.C. All District deposits are fully secured. \$277,510 are type #1 deposits, which are fully insured by the FDIC, \$3,859,717 are type #2 deposits which are securities pledged by the bank for the District but in the bank's name. The School District maintains a balance in the Illinois Funds. These pooled investments with other governmental entities are similar in nature to a money market fund and consist primarily of certificates of deposit, U.S. Government Securities, commercial paper, and corporate bonds. Because individual securities are not owned by the District, amounts invested in Illinois Funds are not categorized.

B. Investments

The District has no investments other than certificates of deposits and Illinois Funds balance at June 30, 2023, which are classified as cash equivalents above. The District has \$2,869,613 held in the Illinois Funds and is valued using quoted market prices (Level 1 inputs).

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 4 - Changes in Capital Assets (General Fixed Assets)

Capital Assets at Cost	Balance 6/30/22	Additions	Deletions	Balance 6/30/23
Non-Depreciable Assets				
Land	\$ 103,400	\$ -	\$ -	\$ 103,400
Total Non-Depreciable Assets	\$ 103,400	\$ -	\$ -	\$ 103,400
Depreciable Assets				
Buildings and Improvements	\$ 8,106,393	\$ 124,816	\$ -	\$ 8,231,209
Land Improvements	589,979	-	-	589,979
Transportation Equipment	1,004,269	201,061	287,578	917,752
Food Service Equipment	65,218	-	-	65,218
Other Equipment	2,213,240	142,696	275,055	2,080,881
Total Depreciable Assets	\$ 11,979,099	\$ 468,573	\$ 562,633	\$ 11,885,039
Total Capital Assets	\$ 12,082,499	\$ 468,573	\$ 562,633	\$ 11,988,439

Current year additions to capital assets consisted of 3 buses, HVAC project, stage drapes, maintenance equipment, and technology.

Accumulated Depreciation	Balance 6/30/22	Additions	Deletions	Balance 6/30/23
Depreciable Assets				
Buildings and Improvements	\$ 4,435,056	\$ 200,709	\$ -	\$ 4,635,765
Land Improvements	434,568	15,317	-	449,885
Transportation Equipment	805,812	99,901	287,578	618,135
Food Service Equipment	48,230	3,368	-	51,598
Other Equipment	1,873,287	65,326	275,055	1,663,558
Total Capital Assets	\$ 7,596,953	\$ 384,621	\$ 562,633	\$ 7,418,941

Note 5 - Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2023, was \$392,941 (IMRF \$112,188 and TRS \$280,753). See Schedules 1 and 2 for additional supplementary information regarding TRS and IMRF future pension obligations.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 5 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. TRS issues a publicly available financial report that can be obtained at <http://trs.illinois.gov/pubs/cafr>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

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

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

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

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 5 - Retirement Fund Commitments (Continued)

A. Teacher Retirement System

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$1,701,786 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2023, were calculated to be \$18,093 and was paid toward this obligation in the current fiscal year.

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

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

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2023, salaries totaling \$96,453 were paid from federal and special trust funds that required employer contributions of \$10,118, which were paid in the current fiscal year.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 5 - **Retirement Fund Commitments (Continued)**

A. Teacher Retirement System

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

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

Pension Expense

For the year ended June 30, 2023, the employer recognized TRS pension expense of \$280,753 on a cash basis under this plan.

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

B. Illinois Municipal Retirement Fund - Pension Plan

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

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).

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 5 - **Retirement Fund Commitments (Continued)**

B. Illinois Municipal Retirement Fund - Pension Plan

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of: 3% of the original pension amount, or 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>Membership</u>	
Number of	
- Retirees and Beneficiaries	74
- Inactive, Non-Retired Members	49
- Active Members	39
Total	162

Contributions – As set by statute, the Employer’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Employer’s annual contribution rate for calendar year 2022 was 10.89% and for 2023 was 7.8%. The actual contributions paid during the fiscal year ended June 30, 2023 were \$112,188. The Employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 6 - Other Post-Employment Benefits

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

A. Teacher Health Insurance Security Fund

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

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

On behalf contributions to THIS Fund – The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were .90 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$28,075, and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund – The employer (District) also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$20,900, to the THIS Fund, which was 100 percent of the required contribution.

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

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 6 - **Other Post-Employment Benefits (Continued)**

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

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

Plan Description

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

Funding Policy

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

Contributions Made

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

Note 7 - **Leases**

The District entered into a purchase agreement with Central States Bus Sales, Inc. for a 2019 71 passenger bus, a 2018 29 passenger, and a 2018 77 passenger bus for total principal payments of \$178,500. During the current fiscal year, \$39,014 was paid. The future repayment schedule is as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 35,626	\$ 3,388	\$ 39,014
2025	37,282	1,732	39,014
	<u>\$ 72,908</u>	<u>\$ 5,120</u>	<u>\$ 78,028</u>

The District leases copier machines from Digital Copy Systems LLC for \$1,092 per month.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 8 - **Long-Term Debt**

As of June 30, 2023, the District had no long-term debt outstanding.

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

During the year ended June 30, 2023, the District expenditures did not exceed budgeted amounts in any funds. Expenditures exceeding the budget are in violation of state statutes.

Note 10 - **Deficit Fund Balance**

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

Note 11 - **Insurance and Risk Management**

The District elected to become self-insured for unemployment insurance. The District is therefore liable to the State for any payments made to any of its former employees claiming unemployment benefits. In the current fiscal year, there were no claims paid. Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the past three years, settlements have been less than coverage. The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas, the initial premium may be adjusted based on actuarial experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2023, there were no significant adjustments in premiums based on actual experience. The District faces several types of risk. The following is a discussion of the nature of the risks, the significance to the District, and the policies in place to reduce the risk:

- i. Custodial credit risk for deposits is the risk that in the event of bank failure, the deposits may be in peril. The District policy is to either keep deposit amounts below F.D.I.C. insurance levels at a specific institution or to require the institution pledge securities to insure the deposits in excess of F.D.I.C. levels. The results are disclosed in Note 3. This risk is moderate.
- ii. Interest rate risk is the risk that interest rate changes may adversely affect the fair value of investments. Since the District's investments are all cash or cash equivalents, this risk is minimal. The District's long-term debt accrues at pre-determined rates; therefore, the interest rate risk associated with debt is also minimal.
- iii. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District does not invest in entities; its investments are strictly in money market accounts and certificates of deposit. This risk is minimal.
- iv. Risk of loss of fixed assets is the risk that fire, wind, theft, etc. may reduce or eliminate the value of buildings, property, equipment, and other assets. The District has comprehensive insurance coverage to minimize this risk.
- v. Risks of claims and judgments is the risk that the assets of the District may be impaired due to an employee or officer's actions or failure to act. This risk is minimized by the comprehensive coverage provided by a local insurance broker. The risk of unemployment liability is moderate.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 12 - Contingencies

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

Note 13 - Commitments

Unpaid Teachers' Contracts - Teachers' contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At fiscal year end, the total amount of unpaid contracts for services performed during the fiscal year amounted to \$397,000.

Vacation and Sick Pay - Vacation pay and sick pay are considered to be an expenditure in the year paid. Vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Unused sick pay is limited to a maximum of 245 days pay. Upon termination, the employee is not compensated for any unused sick or vacation days, therefore, no accruals or reserves have been established. At June 30, 2023, the estimated unused vacation pay and sick pay liabilities are \$0.

Termination Benefits – The district is liable for termination benefits due to retiring employees. As of June 30, 2023, the estimated termination benefit due in future years is \$0.

Other Post Retirement Benefits – The District has not determined the unfunded liability due to Other Post Retirement Benefits as required.

Note 14 - 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.

Note 15 - Legal Debt Margin

2022 Assessed Valuation (EAV)	\$ 120,679,390
Statutory Debt Limitaion	
(13.8% of Assesed Valuation)	16,653,756
Less: Current Indebtedness	72,908
Legal Debt Margin	<u><u>\$ 16,580,848</u></u>

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT NO. 5
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

Note 16 - On-behalf Payments

The State of Illinois contributes to the TRS retirement system and the THIS fund on-behalf of the District. In the current fiscal year, the amount contributed totaled \$1,729,861; \$1,701,786 for TRS and \$28,075 for THIS.

Note 17 - Energy Costs

Energy costs for the District during the fiscal year were: natural gas, \$42,296 and electricity, \$69,077.

Note 18 - Interfund Transfers, Payables, and Receivables

Working cash transferred \$85,918 to the Education Fund for working cash interest earned.

Note 19 - Subscription-Based Information Technology Arrangements

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

Note 20 - Administrative Agent

The District serves as the administrative agent for Bureau-Marshall-Putnam Tri-County Special Education Cooperative. Per the agreement, the District receives payments for State and Federal programs due to BMP Co-op. Upon receipt of money, the District immediately disburses the money directly to BMP Co-op. During the current year, the District received a total of \$260,370 from State due to BMP Co-op and timely disbursed \$260,370 to BMP Co-op. The District does not record any revenues or expenditures related to this money on their Annual Financial Report.

Note 21 - Members of the Board of Education

	<u>Term Expires</u>
President.....Randy Witko	2025
Vice-President.....Angie Earles.....	2025
SecretaryMary Jo Klein	2025
 Board Members:	
Melissa Thompson.....	2027
Lori DeWeerth	2027
Jeremy Kiesewetter.....	2025
James Downey	2027
 Superintendent	
Michael Miller	
Treasurer	
Jeremy Kiesewetter	

HENRY-SENACHWINE CUSD 5
ILLINOIS MUNICIPAL RETIREMENT FUND

Calendar Year Ending December 31,	Multiyear Schedule of Changes in Net Pension Liability and Related Ratios									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Total Pension Liability	\$ 113,327	\$ 108,778	\$ 117,892	\$ 126,878	\$ 116,283	\$ 123,101	\$ 128,055	\$ 132,298	\$ 138,115	
Service Cost	477,775	473,133	449,959	428,609	411,165	400,126	364,694	348,649	319,129	
Interest on the Total Pension Liability										
Benefit Changes										
Difference Between Expected and Actual Experience	216,406	(95,537)	193,583	93,829	45,607	56,663	221,703	(51,317)	(56,559)	
Assumption Changes	(435,651)	(413,604)	(371,315)	(329,354)	(268,786)	(166,291)	(18,004)	5,831	206,097	
Benefit Payments and Refunds	\$ 371,857	\$ 72,770	\$ 345,348	\$ 319,962	\$ 454,632	\$ 156,365	\$ 471,536	\$ 235,729	\$ 410,835	
Net Change in Total Pension Liability	6,751,160	6,678,390	6,333,042	6,013,080	5,538,448	5,402,083	4,930,527	4,694,798	4,283,963	
Total Pension Liability - Beginning	\$ 7,123,017	\$ 6,751,160	\$ 6,678,390	\$ 6,333,042	\$ 6,013,080	\$ 5,538,448	\$ 5,402,083	\$ 4,930,527	\$ 4,694,798	
Total Pension Liability - Ending (a)										

Calendar Year Ending December 31,	Multiyear Schedule of Contributions									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Plan Fiduciary Net Position	\$ 127,618	\$ 125,964	\$ 122,343	\$ 107,633	\$ 128,924	\$ 116,600	\$ 123,638	\$ 122,074	\$ 121,005	
Employer Contributions	52,734	49,035	48,270	55,263	50,406	49,222	49,544	48,657	48,924	
Employee Contributions	(974,299)	1,134,485	832,839	934,787	(288,240)	827,885	293,126	21,575	250,379	
Pension Plan Net Investment Income	(435,651)	(413,604)	(371,315)	(329,354)	(268,786)	(257,234)	(224,892)	(199,732)	(195,947)	
Benefit Payments and Refunds	32,680	(56,305)	1,40,940	90,468	106,588	(83,440)	89,188	20,791	(12,419)	
Other	(1,196,918)	839,575	693,077	838,797	(271,108)	653,033	330,604	13,365	211,942	
Net Change in Plan Fiduciary Net Position	7,446,873	6,607,298	5,914,221	5,055,424	5,326,532	4,673,499	4,342,895	4,329,330	4,117,588	
Plan Fiduciary Net Position - Beginning	6,249,553	7,446,873	6,607,298	5,914,221	5,055,424	5,326,532	4,673,499	4,342,895	4,329,330	
Plan Fiduciary Net Position - Ending (b)	873,062	(695,713)	71,092	418,821	957,656	231,916	728,584	587,632	365,268	
Net Pension Liability / (Asset) - Ending (a)-(b)	87,74%	110.31%	98.94%	93.39%	84.07%	95.83%	86.51%	88.08%	92.22%	
Total Pension Liability	\$ 1,171,870	\$ 1,089,650	\$ 1,069,584	\$ 1,092,715	\$ 1,120,108	\$ 1,093,798	\$ 1,100,962	\$ 1,081,261	\$ 1,094,259	
Covered Valuation Payroll	74.50%	-63.85%	6.65%	38.33%	85.50%	21.20%	66.18%	54.35%	33.38%	
Net Pension Liability as a Percentage of Covered Valuation Payroll										

Calendar Year Ending December 31,	Multiyear Schedule of Contributions				Actual Contribution as a % of Covered Valuation Payroll
	Actuarially Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	
2014	\$ 121,005	\$ 121,005	\$ -	\$ 1,087,200	11.06%
2015	122,074	122,075	-	1,081,261	11.29%
2016	123,638	123,638	-	1,100,962	11.23%
2017	116,599	116,600	(1)	1,093,798	10.66%
2018	128,924	128,924	-	1,120,108	11.51%
2019	107,632	107,633	(1)	1,092,715	9.85%
2020	122,040	122,343	(303)	1,069,584	11.44%
2021	125,964	125,964	-	1,089,650	11.56%
2022	127,617	127,618	(1)	1,171,870	10.89%

*Estimated based on contribution rate of 10.89% and covered valuation payroll of \$1,171,870.

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

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

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

**Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois**

	FY22*	FY21*	FY20*	FY19*	FY18*	FY17*	FY16*	FY15*	FY14*
Employer's proportion of the net pension liability	0.0002979%	0.0003459%	0.0003704%	0.0004017%	0.0004345%	0.0016036%	0.0010174%	0.0011230%	0.0010274%
Employer's proportionate share of the net pension liability	\$ 249,756	\$ 269,825	\$ 319,357	\$ 325,794	\$ 338,646	\$ 1,225,124	\$ 803,083	\$ 735,681	\$ 625,256
State's proportionate share of the net pension liability associated with the employer	21,664,642	22,614,172	25,013,671	23,186,385	23,198,640	24,687,925	26,602,349	21,840,442	20,786,523
Total	\$ 21,914,398	\$ 22,883,997	\$ 25,333,028	\$ 23,512,179	\$ 23,537,286	\$ 25,913,049	\$ 27,405,432	\$ 22,576,123	\$ 21,411,779
Employer's covered-employee payroll	\$ 3,119,483	\$ 3,033,194	\$ 3,101,844	\$ 3,103,638	\$ 3,144,246	\$ 3,111,721	\$ 3,334,367	\$ 3,347,417	\$ 3,373,020
Employer's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8%	9%	10%	10%	11%	39%	24%	22%	19%
Plan fiduciary net position as a percentage of the total pension liability	42.8%	45.1%	37.8%	39.6%	40.0%	39.3%	36.4%	41.5%	43.0%

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

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

	FY23	FY22	FY21	FY20	FY19	FY18	FY17	FY16	FY15
Contractually-required contribution	\$ 280,753	\$ 272,987	\$ 279,166	\$ 279,327	\$ 282,982	\$ 280,055	\$ 300,093	\$ 314,657	\$ 317,064
Contributions in relation to the contractually-required contribution	280,744	273,539	279,323	279,271	282,982	280,055	300,093	314,657	317,452
Contribution deficiency (excess)	\$ 9	\$ (552)	\$ (157)	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ (388)
Employer's covered-employee payroll	\$ 3,119,483	\$ 3,033,194	\$ 3,101,844	\$ 3,103,638	\$ 3,144,246	\$ 3,111,721	\$ 3,334,367	\$ 3,347,417	\$ 3,373,020
Contributions as a percentage of covered-employee payroll	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.4%	9.4%

Notes to Other Supplementary Information

Changes of assumptions
 For the 2022 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.5 percent and a real return of 4.5 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated September 30, 2021.
 For the 2021-2017 measurement year, the assumed investment rate of return was of 7%, including an inflation rate of 2.5% and a real rate of return of 4.75%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.
 For the 2015 measurement year, the assumed investment rate of return was 7.5%, including an inflation rate of 3% and a real return of 4.5%. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT #5
SCHEDULE OF COMBINED REVENUES AND EXPENDITURES
ALL FUNDS - BUDGET AND ACTUAL
For the Years Ended June 30, 2023, 2022, and 2021

	Current Year		2022	2021
	Budget	Actual	Actual	Actual
Revenues:				
Property Tax	\$ 4,897,688	\$ 4,887,432	\$ 4,723,345	\$ 4,662,237
Replacement Tax	1,824,908	1,918,593	1,697,428	778,729
Interest	76,500	231,948	12,396	51,780
Fees, Lunches, Texts	49,660	53,825	51,338	27,731
State Aid and Grants	1,368,154	1,281,399	1,239,115	1,167,198
Federal Aid	2,055,545	735,680	662,767	712,426
Other Sources	73,700	109,436	90,194	84,179
Total Revenues	\$ 10,346,155	\$ 9,218,313	\$ 8,476,583	\$ 7,484,280
Instruction	\$ 4,334,654	\$ 3,709,524	\$ 3,535,909	\$ 3,435,921
Student & Instructional Staff Support Service	712,280	639,174	464,562	553,386
Administration & Fiscal	742,576	698,040	665,281	631,040
Food	437,302	361,395	306,362	287,773
Community Service	300	874	459	294
Payments to Other Districts	707,834	597,042	533,601	505,373
Education Fund Expenditures	\$ 6,934,946	\$ 6,006,049	\$ 5,506,174	\$ 5,413,787
Building Fund Expenditures	\$ 2,134,378	\$ 1,171,639	\$ 709,345	\$ 620,556
Transportation Fund Expenditures	\$ 707,856	\$ 635,028	\$ 494,570	\$ 347,970
IMRF/Soc. Sec. Fund Expenditures	\$ 321,175	\$ 262,600	\$ 267,798	\$ 242,442
Tort Immunity Expenditures	\$ 301,700	\$ 301,700	\$ 300,765	\$ 292,716
Fire/Life Safety/Site Construction Exp.	\$ 115,000	\$ 36,766	\$ 64,388	\$ 123,100
Operating Expenditures	\$ 10,515,055	\$ 8,413,782	\$ 7,343,040	\$ 7,040,571
Operating "Profit or (Loss)"	\$ (168,900)	\$ 804,531	\$ 1,133,543	\$ 443,709
Bonds Issued	\$ -	\$ -	\$ -	\$ -
Total Debt Service Paid	-	-	-	-
Fixed Assets Sold	43,500	43,500	4,350	-
Excess (Deficiency) of Revenues over Expenditures	\$ (125,400)	\$ 848,031	\$ 1,137,893	\$ 443,709
Student Activity Fund Receipts	72,000	150,804	98,065	37,569
Student Activity Fund Expenditures	-	(135,467)	(107,607)	(45,531)
Excess (Deficiency)	<u>72,000</u>	<u>15,337</u>	<u>(9,542)</u>	<u>(7,962)</u>

HENRY-SENACHWINE COMMUNITY UNIT SCHOOL DISTRICT #5

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

For the Years Ended June 30, 2023, 2022, 2021, and 2020

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Average Daily Attendance	437.14	464.24	432.20	519.50
Expenditures Per Pupil	\$ 16,298	\$ 13,497	\$ 13,950	\$ 11,731
Per Pupil Tuition Charge	\$ 14,043	\$ 11,451	\$ 11,889	\$ 10,527
Tax Levy Rate *	4.31640	4.31635	4.40820	4.42300

* Tax Levy Rate is the tax year received in the fiscal year. For example, in fiscal year 2023, the tax levy rate above is for tax year 2021.