

Rankin Community School District No. 98

Pekin, Illinois

Annual Financial Report

For the Fiscal Year Ended

June 30, 2023

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

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Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

Independent Auditor's Report on Annual Financial Report

To the Board of Education
Rankin Community School District No. 98
Pekin, Illinois

Opinions

We have audited the accompanying financial statements of Rankin Community School District No. 98 (the District) which comprise the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Information

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

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

The answers and comments contained in the Auditor’s Questionnaire on page 10 are based solely on the procedures performed and data obtained during the audit of the basic financial statements of the District as of and for the year ended June 30, 2023.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Gorenz and Associates, Ltd.

Peoria, Illinois
October 17, 2023

Gorenz and Associates, Ltd.

Certified Public Accountants

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

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

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

To the Board of Education
Rankin Community School District No. 98
Pekin, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2023, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements of Rankin Community School District No. 98 which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 17, 2023. Our opinions were adverse due to the financial statements not being prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with financial reporting provisions of the Illinois State Board of Education as described in Note #1.

Report 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

The District’s Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the District’s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District’s responses were not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Gorenz and Associates, Ltd.

Peoria, Illinois
October 17, 2023

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

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

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

School District
 Joint Agreement

| | | | | | |
|---|------------------------------------|--|-------------|--|-------------|
| <u>School District/Joint Agreement Information</u> <i>(See instructions on inside of this page.)</i> | | <u>Accounting Basis:</u> | | <u>Certified Public Accountant Information</u> | |
| School District/Joint Agreement Number: 53090098002 | | <input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL | | Name of Auditing Firm: Gorenz and Associates, Ltd. | |
| County Name: Tazewell | | | | Name of Audit Manager: Cory Cowan, CPA | |
| Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Rankin CSD 98 | | School District Lookup Tool School District Directory | | Address: 4200 N. Knoxville Ave. | |
| Address: 13716 South 5th Street | | <u>Filing Status:</u> | | City: Peoria State: IL Zip Code: 61615 | |
| City: Pekin | | Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for auditor use only) | | Phone Number: 309-685-7621 Fax Number: 309-685-4758 | |
| Email Address: mgordon@rankin98.org | | Annual Financial Report (AFR) Instructions | | IL License Number (9 digit): 065-041841 Expiration Date: 9/30/2024 | |
| Zip Code: 61554 | | 0 | | Email Address: ccowan@gorenzcpa.com | |
| <u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer | | Annual Financial Report Questions 217-785-8779 or finance1@isbe.net | | ISBE Use Only | |
| | | Single Audit Questions 217-782-5630 or GATA@isbe.net | | | |
| <input type="checkbox"/> Reviewed by District Superintendent/Administrator | | <input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____ | | <input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC | |
| District Superintendent/Administrator Name (Type or Print): Matt Gordon | | Township Treasurer Name (type or print) | | Regional Superintendent/Cook ISC Name (Type or Print): | |
| Email Address: mgordon@rankin98.org | | Email Address: | | Email Address: | |
| Telephone: 309-346-3182 | Fax Number: 309-346-7928 | Telephone: | Fax Number: | Telephone: | Fax Number: |
| Signature & Date: | | Signature & Date: | | Signature & Date: | |

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

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

53-090-0980-02_AFR22 Rankin CSD 98

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **3/1/1998** (Ex: 00/00/0000)
- 22. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ -
- 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:

Part C, No. 20 - See Finding 2023-001

Gorenz and Associates, Ltd.
Name of Audit Firm (print)

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

Gorenz and Associates, Ltd.
Signature

10/17/2023
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): | | | | | 71,689,627 | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | Educational | | Operations & Maintenance | | | Transportation | | | Combined Total | | | Working Cash | | | |
| 10 | Rate(s): | 0.029247 | + | 0.003518 | + | 0.002023 | = | 0.034790 | = | 0.000491 | | | | | |
| 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 | 3,788,350 | | | 3,418,054 | | | 370,296 | | | 3,869,869 | | | | | |
| 18 | * The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds. | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| 21 | C. Short-Term Debt ** | | | | | | | | | | | | | | |
| 22 | CPPRT Notes | | | TAWs | | | TANs | | | TO/EMP. Orders | | | EBF/GSA Certificates | | |
| 23 | 0 | | | + | 0 | | | + | 0 | | | + | 0 | | |
| 24 | Other | | | Total | | | | | | | | | | | |
| 25 | 0 | | | = | 0 | | | | | | | | | | |
| 26 | ** The numbers shown are the sum of entries on page 26. | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | |
| 29 | D. Long-Term Debt | | | | | | | | | | | | | | |
| 30 | Check the applicable box for long-term debt allowance by type of district. | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | |
| 32 | <input checked="" type="checkbox"/> | a. 6.9% for elementary and high school districts, | | | | | 4,946,584 | | | | | | | | |
| 33 | <input type="checkbox"/> | b. 13.8% for unit districts. | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | |
| 35 | Long-Term Debt Outstanding: | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | c. Long-Term Debt (Principal only) | | | | | Acct | | | | | | | | | |
| 38 | Outstanding:..... | | | | | 511 | 2,786,000 | | | | | | | | |
| 39 | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | |
| 41 | E. Material Impact on Financial Position | | | | | | | | | | | | | | |
| 42 | If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. | | | | | | | | | | | | | | |
| 43 | Attach sheets as needed explaining each item checked. | | | | | | | | | | | | | | |
| 45 | <input type="checkbox"/> | Pending Litigation | | | | | | | | | | | | | |
| 46 | <input type="checkbox"/> | Material Decrease in EAV | | | | | | | | | | | | | |
| 47 | <input type="checkbox"/> | Material Increase/Decrease in Enrollment | | | | | | | | | | | | | |
| 48 | <input type="checkbox"/> | Adverse Arbitration Ruling | | | | | | | | | | | | | |
| 49 | <input type="checkbox"/> | Passage of Referendum | | | | | | | | | | | | | |
| 50 | <input type="checkbox"/> | Taxes Filed Under Protest | | | | | | | | | | | | | |
| 51 | <input type="checkbox"/> | Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB) | | | | | | | | | | | | | |
| 52 | <input type="checkbox"/> | Other Ongoing Concerns (Describe & Itemize) | | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | | | |
| 54 | <i>Comments:</i> | | | | | | | | | | | | | | |
| 55 | | | | | | | | | | | | | | | |
| 56 | | | | | | | | | | | | | | | |
| 57 | | | | | | | | | | | | | | | |
| 58 | | | | | | | | | | | | | | | |
| 59 | | | | | | | | | | | | | | | |
| 60 | | | | | | | | | | | | | | | |
| 61 | | | | | | | | | | | | | | | |
| 62 | | | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | K | L | M | N | O | P | Q | R |
|---|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---------------|---|
| 1 | ESTIMATED FINANCIAL PROFILE SUMMARY | | | | | | | | | | | | | | | | |
| 2 | Financial Profile Website | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | |
| 7 | District Name: Rankin CSD 98 | | | | | | | | | | | | | | | | |
| 8 | District Code: 53090098002 | | | | | | | | | | | | | | | | |
| 9 | County Name: Tazewell | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | | |
| 11 | 1. Fund Balance to Revenue Ratio: | | | | | | | | | | | | | | | | |
| 12 | Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 3,869,869.00 Ratio 1.047 Score 4 | | | | | | | | | | | | | | | | |
| 13 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 3,697,045.00 Weight 0.35 | | | | | | | | | | | | | | | | |
| 14 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 (91,305.00) Value 1.40 | | | | | | | | | | | | | | | | |
| 15 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | | | | | | | | | |
| 16 | 2. Expenditures to Revenue Ratio: | | | | | | | | | | | | | | | | |
| 17 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 3,418,054.00 Ratio 0.925 Score 4 | | | | | | | | | | | | | | | | |
| 18 | Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 3,697,045.00 Adjustment Weight 0.35 | | | | | | | | | | | | | | | | |
| 19 | Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 (91,305.00) Value 1.40 | | | | | | | | | | | | | | | | |
| 20 | (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73) | | | | | | | | | | | | | | | | |
| 21 | Possible Adjustment: 0 | | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | | | |
| 23 | 3. Days Cash on Hand: | | | | | | | | | | | | | | | | |
| 24 | Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 Total 3,869,869.00 Days 407.58 Score 4 | | | | | | | | | | | | | | | | |
| 25 | Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 9,494.59 Weight 0.10 | | | | | | | | | | | | | | | | |
| 26 | Value 0.40 | | | | | | | | | | | | | | | | |
| 27 | 4. Percent of Short-Term Borrowing Maximum Remaining: | | | | | | | | | | | | | | | | |
| 28 | Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 Percent 100.00 Score 4 | | | | | | | | | | | | | | | | |
| 29 | EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 2,119,969.80 Weight 0.10 | | | | | | | | | | | | | | | | |
| 30 | Value 0.40 | | | | | | | | | | | | | | | | |
| 31 | 5. Percent of Long-Term Debt Margin Remaining: | | | | | | | | | | | | | | | | |
| 32 | Long-Term Debt Outstanding (P3, Cell H38) 2,786,000.00 Percent 43.67 Score 2 | | | | | | | | | | | | | | | | |
| 33 | Total Long-Term Debt Allowed (P3, Cell H32) 4,946,584.26 Weight 0.10 | | | | | | | | | | | | | | | | |
| 34 | Value 0.20 | | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Total Profile Score: | | 3.80 * | |
| | | | | | | | | | | | | | | Estimated 2024 Financial Profile Designation: <u>RECOGNITION</u> | | | |
| * Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE. | | | | | | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K |
|----|---|---------|------------------|--------------------------|---------------|----------------|--------------------------------------|------------------|---------------|----------|--------------------------|
| 1 | ASSETS (Enter Whole Dollars) | Acct. # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 2 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | CURRENT ASSETS (100) | | | | | | | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 2,492,773 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |
| 5 | Investments | 120 | 486,248 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Taxes Receivable | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Interfund Receivables | 140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Intergovernmental Accounts Receivable | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Other Receivables | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Inventory | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Prepaid Items | 180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Total Current Assets | | 2,979,021 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |
| 14 | CAPITAL ASSETS (200) | | | | | | | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | | | | | | | | |
| 16 | Land | 220 | | | | | | | | | |
| 17 | Building & Building Improvements | 230 | | | | | | | | | |
| 18 | Site Improvements & Infrastructure | 240 | | | | | | | | | |
| 19 | Capitalized Equipment | 250 | | | | | | | | | |
| 20 | Construction in Progress | 260 | | | | | | | | | |
| 21 | Amount Available in Debt Service Funds | 340 | | | | | | | | | |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | | | | | | | |
| 23 | Total Capital Assets | | | | | | | | | | |
| 24 | CURRENT LIABILITIES (400) | | | | | | | | | | |
| 25 | Interfund Payables | 410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Intergovernmental Accounts Payable | 420 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Other Payables | 430 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | Contracts Payable | 440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Loans Payable | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | Salaries & Benefits Payable | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Payroll Deductions & Withholdings | 480 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Due to Activity Fund Organizations | 493 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Total Current Liabilities | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | LONG-TERM LIABILITIES (500) | | | | | | | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | | | | | | | |
| 37 | Total Long-Term Liabilities | | | | | | | | | | |
| 38 | Reserved Fund Balance | 714 | 0 | 0 | 0 | 0 | 113,074 | 0 | 0 | 0 | 0 |
| 39 | Unreserved Fund Balance | 730 | 2,979,021 | 315,190 | 17,039 | 481,087 | 121,709 | 0 | 94,571 | 0 | 87,903 |
| 40 | Investment in General Fixed Assets | | | | | | | | | | |
| 41 | Total Liabilities and Fund Balance | | 2,979,021 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |
| 42 | ASSETS /LIABILITIES for Student Activity Funds | | | | | | | | | | |
| 43 | CURRENT ASSETS (100) for Student Activity Funds | | | | | | | | | | |
| 45 | Student Activity Fund Cash and Investments | 126 | 9,852 | | | | | | | | |
| 46 | Total Student Activity Current Assets For Student Activity Funds | | 9,852 | | | | | | | | |
| 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 | 9,852 | | | | | | | | |
| 50 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | 9,852 | | | | | | | | |
| 51 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | |
| 52 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | | | | | | | |
| 53 | Total Current Assets District with Student Activity Funds | | 2,988,873 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |
| 54 | Total Capital Assets District with Student Activity Funds | | | | | | | | | | |
| 55 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | | | | | | | |
| 56 | Total Current Liabilities District with Student Activity Funds | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | | | | | | | |
| 58 | Total Long-Term Liabilities District with Student Activity Funds | | | | | | | | | | |
| 59 | Reserved Fund Balance District with Student Activity Funds | 714 | 9,852 | 0 | 0 | 0 | 113,074 | 0 | 0 | 0 | 0 |
| 60 | Unreserved Fund Balance District with Student Activity Funds | 730 | 2,979,021 | 315,190 | 17,039 | 481,087 | 121,709 | 0 | 94,571 | 0 | 87,903 |
| 61 | Investment in General Fixed Assets District with Student Activity Funds | | | | | | | | | | |
| 62 | Total Liabilities and Fund Balance District with Student Activity Funds | | 2,988,873 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |

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

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

| 1 | A | B | L | M | N |
|----|---|------------|-------------|----------------------|------------------------|
| 2 | ASSETS (Enter Whole Dollars) | Acct. # | Agency Fund | Account Groups | |
| 3 | | | | General Fixed Assets | General Long-Term Debt |
| 3 | CURRENT ASSETS (100) | | | | |
| 4 | Cash (Accounts 111 through 115) ¹ | | 0 | | |
| 5 | Investments | 120 | 0 | | |
| 6 | Taxes Receivable | 130 | | | |
| 7 | Interfund Receivables | 140 | | | |
| 8 | Intergovernmental Accounts Receivable | 150 | | | |
| 9 | Other Receivables | 160 | 0 | | |
| 10 | Inventory | 170 | 0 | | |
| 11 | Prepaid Items | 180 | 0 | | |
| 12 | Other Current Assets (Describe & Itemize) | 190 | 0 | | |
| 13 | Total Current Assets | | 0 | | |
| 14 | CAPITAL ASSETS (200) | | | | |
| 15 | Works of Art & Historical Treasures | 210 | | 0 | |
| 16 | Land | 220 | | 125,600 | |
| 17 | Building & Building Improvements | 230 | | 9,125,820 | |
| 18 | Site Improvements & Infrastructure | 240 | | 890,206 | |
| 19 | Capitalized Equipment | 250 | | 509,075 | |
| 20 | Construction in Progress | 260 | | 0 | |
| 21 | Amount Available in Debt Service Funds | 340 | | | 17,039 |
| 22 | Amount to be Provided for Payment on Long-Term Debt | 350 | | | 2,768,961 |
| 23 | Total Capital Assets | | | 10,650,701 | 2,786,000 |
| 24 | CURRENT LIABILITIES (400) | | | | |
| 25 | Interfund Payables | 410 | | | |
| 26 | Intergovernmental Accounts Payable | 420 | | | |
| 27 | Other Payables | 430 | | | |
| 28 | Contracts Payable | 440 | | | |
| 29 | Loans Payable | 460 | | | |
| 30 | Salaries & Benefits Payable | 470 | | | |
| 31 | Payroll Deductions & Withholdings | 480 | | | |
| 32 | Deferred Revenues & Other Current Liabilities | 490 | | | |
| 33 | Due to Activity Fund Organizations | 493 | 0 | | |
| 34 | Total Current Liabilities | | 0 | | |
| 35 | LONG-TERM LIABILITIES (500) | | | | |
| 36 | Long-Term Debt Payable (General Obligation, Revenue, Other) | 511 | | | 2,786,000 |
| 37 | Total Long-Term Liabilities | | | | 2,786,000 |
| 38 | Reserved Fund Balance | 714 | 0 | | |
| 39 | Unreserved Fund Balance | 730 | 0 | | |
| 40 | Investment in General Fixed Assets | | | 10,650,701 | |
| 41 | Total Liabilities and Fund Balance | | 0 | 10,650,701 | 2,786,000 |
| 42 | ASSETS /LIABILITIES for Student Activity Funds | | | | |
| 43 | CURRENT ASSETS (100) for Student Activity Funds | | | | |
| 44 | Student Activity Fund Cash and Investments | 126 | | | |
| 45 | Total Student Activity Current Assets For Student Activity Funds | | | | |
| 46 | CURRENT LIABILITIES (400) For Student Activity Funds | | | | |
| 47 | Total Current Liabilities For Student Activity Funds | | | | |
| 48 | Reserved Student Activity Fund Balance For Student Activity Funds | 715 | | | |
| 49 | Total Student Activity Liabilities and Fund Balance For Student Activity Funds | | | | |
| 50 | Total ASSETS /LIABILITIES District with Student Activity Funds | | | | |
| 51 | Total Current Assets District with Student Activity Funds | | 0 | | |
| 52 | Total Capital Assets District with Student Activity Funds | | | 10,650,701 | 2,786,000 |
| 53 | CURRENT LIABILITIES (400) District with Student Activity Funds | | | | |
| 54 | Total Current Liabilities District with Student Activity Funds | | 0 | | |
| 55 | LONG-TERM LIABILITIES (500) District with Student Activity Funds | | | | |
| 56 | Total Long-Term Liabilities District with Student Activity Funds | | | | 2,786,000 |
| 57 | Reserved Fund Balance District with Student Activity Funds | 714 | 0 | | |
| 58 | Unreserved Fund Balance District with Student Activity Funds | 730 | 0 | | |
| 59 | Investment in General Fixed Assets District with Student Activity Funds | | | 10,650,701 | |
| 60 | Total Liabilities and Fund Balance District with Student Activity Funds | | 0 | 10,650,701 | 2,786,000 |
| 61 | | | | | |
| 62 | | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 3 | RECEIPTS/REVENUES | | | | | | | | | | |
| 4 | LOCAL SOURCES | 1000 | 2,501,091 | 286,715 | 272,826 | 163,829 | 94,377 | 2 | 33,613 | 0 | 46,743 |
| 5 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 6 | STATE SOURCES | 3000 | 330,955 | 115,462 | 0 | 112,790 | 0 | 0 | 0 | 0 | 0 |
| 7 | FEDERAL SOURCES | 4000 | 243,895 | 0 | 0 | 0 | 3,941 | 0 | 0 | 0 | 0 |
| 8 | Total Direct Receipts/Revenues | | 3,075,941 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |
| 9 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 766,134 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 10 | Total Receipts/Revenues | | 3,842,075 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |
| 11 | DISBURSEMENTS/EXPENDITURES | | | | | | | | | | |
| 12 | Instruction | 1000 | 1,753,496 | | | | 36,140 | | | 0 | |
| 13 | Support Services | 2000 | 991,533 | 298,260 | | 11,593 | 49,439 | 311,826 | | 0 | 60,306 |
| 14 | Community Services | 3000 | 0 | 0 | | 0 | 0 | | | 0 | |
| 15 | Payments to Other Districts & Governmental Units | 4000 | 111,643 | 0 | 0 | 251,529 | 0 | 0 | | 0 | 0 |
| 16 | Debt Service | 5000 | 0 | 0 | 272,278 | 0 | 0 | | | 0 | 0 |
| 17 | Total Direct Disbursements/Expenditures | | 2,856,672 | 298,260 | 272,278 | 263,122 | 85,579 | 311,826 | | 0 | 60,306 |
| 18 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 766,134 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 19 | Total Disbursements/Expenditures | | 3,622,806 | 298,260 | 272,278 | 263,122 | 85,579 | 311,826 | | 0 | 60,306 |
| 20 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 219,269 | 103,917 | 548 | 13,497 | 12,739 | (311,824) | 33,613 | 0 | (13,563) |
| 21 | OTHER SOURCES/USES OF FUNDS | | | | | | | | | | |
| 22 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 23 | PERMANENT TRANSFER FROM VARIOUS FUNDS | | | | | | | | | | |
| 24 | Abolishment of the Working Cash Fund ¹² | 7110 | 0 | | | | | | | | |
| 25 | Abatement of the Working Cash Fund ¹² | 7110 | 0 | 0 | 0 | 0 | 0 | 131,391 | | 0 | 0 |
| 26 | Transfer of Working Cash Fund Interest | 7120 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 27 | Transfer Among Funds | 7130 | 0 | 0 | | 0 | | | | | |
| 28 | Transfer of Interest | 7140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | Transfer from Capital Project Fund to O&M Fund | 7150 | | 0 | | | | | | | |
| 30 | Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴ | 7160 | | 0 | | | | | | | |
| 31 | Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 7170 | | | 0 | | | | | | |
| 32 | SALE OF BONDS (7200) | | | | | | | | | | |
| 33 | Principal on Bonds Sold | 7210 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 34 | Premium on Bonds Sold | 7220 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 35 | Accrued Interest on Bonds Sold | 7230 | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 |
| 36 | Sale or Compensation for Fixed Assets ⁶ | 7300 | 0 | 3,600 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 37 | Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³ | 7400 | | | 0 | | | | | | |
| 38 | Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³ | 7500 | | | 0 | | | | | | |
| 39 | Transfer to Debt Service to Pay Principal on Revenue Bonds | 7600 | | | 0 | | | | | | |
| 40 | Transfer to Debt Service Fund to Pay Interest on Revenue Bonds | 7700 | | | 0 | | | | | | |
| 41 | Transfer to Capital Projects Fund | 7800 | | | | | | 91,305 | | | |
| 42 | ISBE Loan Proceeds | 7900 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 43 | Other Sources Not Classified Elsewhere | 7990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total Other Sources of Funds | | 0 | 3,600 | 0 | 0 | 0 | 222,696 | 0 | 0 | 0 |
| 45 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|--------|---------------------|----------------------------------|-----------------------|------------------------|---|--------------------------|----------------------|--------------|----------------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) Educational | (20) Operations & Maintenance | (30) Debt Services | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |
| 46 | PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100) | | | | | | | | | | |
| 47 | Abolishment or Abatement of the Working Cash Fund ¹² | 8110 | | | | | | | 131,391 | | |
| 48 | Transfer of Working Cash Fund Interest ¹² | 8120 | | | | | | | 0 | | |
| 49 | Transfer Among Funds | 8130 | 0 | 0 | | 0 | | | | | |
| 50 | Transfer of Interest | 8140 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 51 | Transfer from Capital Project Fund to O&M Fund | 8150 | | | | | | 0 | | | |
| 52 | Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴ | 8160 | | | | | | | | | 0 |
| 53 | Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵ | 8170 | | | | | | | | | 0 |
| 54 | Taxes Pledged to Pay Principal on GASB 87 Leases ¹³ | 8410 | 0 | 0 | | | | 0 | | | |
| 55 | Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³ | 8420 | 0 | 0 | | | | 0 | | | |
| 56 | Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³ | 8430 | 0 | 0 | | | | 0 | | | |
| 57 | Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³ | 8440 | 0 | 0 | | | | 0 | | | |
| 58 | Taxes Pledged to Pay Interest on GASB 87 Leases ¹³ | 8510 | 0 | 0 | | | | 0 | | | |
| 59 | Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³ | 8520 | 0 | 0 | | | | 0 | | | |
| 60 | Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³ | 8530 | 0 | 0 | | | | 0 | | | |
| 61 | Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³ | 8540 | 0 | 0 | | | | 0 | | | |
| 62 | Taxes Pledged to Pay Principal on Revenue Bonds | 8610 | 0 | 0 | | | | | | | |
| 63 | Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds | 8620 | 0 | 0 | | | | | | | |
| 64 | Other Revenues Pledged to Pay Principal on Revenue Bonds | 8630 | 0 | 0 | | | | | | | |
| 65 | Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds | 8640 | 0 | 0 | | | | | | | |
| 66 | Taxes Pledged to Pay Interest on Revenue Bonds | 8710 | 0 | 0 | | | | | | | |
| 67 | Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds | 8720 | 0 | 0 | | | | | | | |
| 68 | Other Revenues Pledged to Pay Interest on Revenue Bonds | 8730 | 0 | 0 | | | | | | | |
| 69 | Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds | 8740 | 0 | 0 | | | | | | | |
| 70 | Taxes Transferred to Pay for Capital Projects | 8810 | 0 | 0 | | | | | | | |
| 71 | Grants/Reimbursements Pledged to Pay for Capital Projects | 8820 | 0 | 0 | | | | | | | |
| 72 | Other Revenues Pledged to Pay for Capital Projects | 8830 | 0 | 91,305 | | | | | | | |
| 73 | Fund Balance Transfers Pledged to Pay for Capital Projects | 8840 | 0 | 0 | | | | | | | |
| 74 | Transfer to Debt Service Fund to Pay Principal on ISBE Loans | 8910 | 0 | 0 | | 0 | 0 | 0 | | | 0 |
| 75 | Other Uses Not Classified Elsewhere | 8990 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Other Uses of Funds | | 0 | 91,305 | 0 | 0 | 0 | 0 | 131,391 | 0 | 0 |
| 77 | Total Other Sources/Uses of Funds | | 0 | (87,705) | 0 | 0 | 0 | 222,696 | (131,391) | 0 | 0 |
| 78 | Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds | | 219,269 | 16,212 | 548 | 13,497 | 12,739 | (89,128) | (97,778) | 0 | (13,563) |
| 79 | Fund Balances without Student Activity Funds - July 1, 2022 | | 2,759,752 | 298,978 | 16,491 | 467,590 | 222,044 | 89,128 | 192,349 | 0 | 101,466 |
| 80 | Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81 | Fund Balances without Student Activity Funds - June 30, 2023 | | 2,979,021 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |
| 84 | | | | | | | | | | | |
| 85 | Student Activity Fund Balance - July 1, 2022 | | 14,691 | | | | | | | | |
| 86 | RECEIPTS/REVENUES -Student Activity Funds | | | | | | | | | | |
| 87 | Total Student Activity Direct Receipts/Revenues | 1799 | 49,757 | | | | | | | | |
| 88 | DISBURSEMENTS/EXPENDITURES -Students Activity Funds | | | | | | | | | | |
| 89 | Total Student Activity Disbursements/Expenditures | 1999 | 54,596 | | | | | | | | |
| 90 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | (4,839) | | | | | | | | |
| 91 | Student Activity Fund Balance - June 30, 2023 | | 9,852 | | | | | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 92 | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 93 | RECEIPTS/REVENUES (with Student Activity Funds) | | | | | | | | | | |
| 94 | LOCAL SOURCES | 1000 | 2,550,848 | 286,715 | 272,826 | 163,829 | 94,377 | 2 | 33,613 | 0 | 46,743 |
| 95 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT | 2000 | 0 | 0 | 0 | 0 | 0 | | | | |
| 96 | STATE SOURCES | 3000 | 330,955 | 115,462 | 0 | 112,790 | 0 | 0 | 0 | 0 | 0 |
| 97 | FEDERAL SOURCES | 4000 | 243,895 | 0 | 0 | 0 | 3,941 | 0 | 0 | 0 | 0 |
| 98 | Total Direct Receipts/Revenues | | 3,125,698 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |
| 99 | Receipts/Revenues for "On Behalf" Payments ² | 3998 | 766,134 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 100 | Total Receipts/Revenues | | 3,891,832 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |
| 101 | DISBURSEMENTS/EXPENDITURES (with Student Activity Funds) | | | | | | | | | | |
| 102 | Instruction | 1000 | 1,808,092 | | | | 36,140 | | | 0 | |
| 103 | Support Services | 2000 | 991,533 | 298,260 | | 11,593 | 49,439 | 311,826 | | 0 | 60,306 |
| 104 | Community Services | 3000 | 0 | 0 | | 0 | 0 | | | | |
| 105 | Payments to Other Districts & Governmental Units | 4000 | 111,643 | 0 | 0 | 251,529 | 0 | 0 | | 0 | 0 |
| 106 | Debt Service | 5000 | 0 | 0 | 272,278 | 0 | 0 | | | 0 | 0 |
| 107 | Total Direct Disbursements/Expenditures | | 2,911,268 | 298,260 | 272,278 | 263,122 | 85,579 | 311,826 | | 0 | 60,306 |
| 108 | Disbursements/Expenditures for "On Behalf" Payments ² | 4180 | 766,134 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Total Disbursements/Expenditures | | 3,677,402 | 298,260 | 272,278 | 263,122 | 85,579 | 311,826 | | 0 | 60,306 |
| 110 | Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³ | | 214,430 | 103,917 | 548 | 13,497 | 12,739 | (311,824) | 33,613 | 0 | (13,563) |
| 111 | OTHER SOURCES/USES OF FUNDS (with Student Activity Funds) | | | | | | | | | | |
| 112 | OTHER SOURCES OF FUNDS (7000) | | | | | | | | | | |
| 113 | Total Other Sources of Funds | | 0 | 3,600 | 0 | 0 | 0 | 222,696 | 0 | 0 | 0 |
| 114 | OTHER USES OF FUNDS (8000) | | | | | | | | | | |
| 115 | Total Other Uses of Funds | | 0 | 91,305 | 0 | 0 | 0 | 0 | 131,391 | 0 | 0 |
| 116 | Total Other Sources/Uses of Funds | | 0 | (87,705) | 0 | 0 | 0 | 222,696 | (131,391) | 0 | 0 |
| 117 | Fund Balances (All sources with Student Activity Funds) - June 30, 2023 | | 2,988,873 | 315,190 | 17,039 | 481,087 | 234,783 | 0 | 94,571 | 0 | 87,903 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|----|--|-------------|------------------|----------------|----------------|----------------|---------------|----------|---------------|----------|---------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 3 | RECEIPTS/REVENUES FROM LOCAL SOURCES (1000) | | | | | | | | | | |
| 4 | AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY | 1100 | | | | | | | | | |
| 5 | Designated Purposes Levies (1110-1120) ⁷ | | 1,966,196 | 237,747 | 270,996 | 136,721 | 36,376 | 0 | 33,332 | 0 | 46,389 |
| 6 | Leasing Purposes Levy ⁸ | 1130 | 0 | 0 | | | | | | | |
| 7 | Special Education Purposes Levy | 1140 | 17,862 | 0 | | 0 | 0 | 0 | | | |
| 8 | FICA/Medicare Only Purposes Levies | 1150 | | | | | 48,815 | | | | |
| 9 | Area Vocational Construction Purposes Levy | 1160 | | 0 | 0 | | | 0 | | | |
| 10 | Summer School Purposes Levy | 1170 | 0 | | | | | | | | |
| 11 | Other Tax Levies (Describe & Itemize) | 1190 | 0 | 11,143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Total Ad Valorem Taxes Levied By District | | 1,984,058 | 248,890 | 270,996 | 136,721 | 85,191 | 0 | 33,332 | 0 | 46,389 |
| 13 | PAYMENTS IN LIEU OF TAXES | 1200 | | | | | | | | | |
| 14 | Mobile Home Privilege Tax | 1210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Payments from Local Housing Authorities | 1220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Corporate Personal Property Replacement Taxes ⁹ | 1230 | 187,308 | 30,000 | 0 | 17,488 | 8,500 | 0 | 0 | 0 | 0 |
| 17 | Other Payments in Lieu of Taxes (Describe & Itemize) | 1290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Total Payments in Lieu of Taxes | | 187,308 | 30,000 | 0 | 17,488 | 8,500 | 0 | 0 | 0 | 0 |
| 19 | TUITION | 1300 | | | | | | | | | |
| 20 | Regular - Tuition from Pupils or Parents (In State) | 1311 | 48,000 | | | | | | | | |
| 21 | Regular - Tuition from Other Districts (In State) | 1312 | 84,563 | | | | | | | | |
| 22 | Regular - Tuition from Other Sources (In State) | 1313 | 0 | | | | | | | | |
| 23 | Regular - Tuition from Other Sources (Out of State) | 1314 | 0 | | | | | | | | |
| 24 | Summer Sch - Tuition from Pupils or Parents (In State) | 1321 | 0 | | | | | | | | |
| 25 | Summer Sch - Tuition from Other Districts (In State) | 1322 | 0 | | | | | | | | |
| 26 | Summer Sch - Tuition from Other Sources (In State) | 1323 | 0 | | | | | | | | |
| 27 | Summer Sch - Tuition from Other Sources (Out of State) | 1324 | 0 | | | | | | | | |
| 28 | CTE - Tuition from Pupils or Parents (In State) | 1331 | 0 | | | | | | | | |
| 29 | CTE - Tuition from Other Districts (In State) | 1332 | 0 | | | | | | | | |
| 30 | CTE - Tuition from Other Sources (In State) | 1333 | 0 | | | | | | | | |
| 31 | CTE - Tuition from Other Sources (Out of State) | 1334 | 0 | | | | | | | | |
| 32 | Special Ed - Tuition from Pupils or Parents (In State) | 1341 | 0 | | | | | | | | |
| 33 | Special Ed - Tuition from Other Districts (In State) | 1342 | 0 | | | | | | | | |
| 34 | Special Ed - Tuition from Other Sources (In State) | 1343 | 0 | | | | | | | | |
| 35 | Special Ed - Tuition from Other Sources (Out of State) | 1344 | 0 | | | | | | | | |
| 36 | Adult - Tuition from Pupils or Parents (In State) | 1351 | 0 | | | | | | | | |
| 37 | Adult - Tuition from Other Districts (In State) | 1352 | 0 | | | | | | | | |
| 38 | Adult - Tuition from Other Sources (In State) | 1353 | 0 | | | | | | | | |
| 39 | Adult - Tuition from Other Sources (Out of State) | 1354 | 0 | | | | | | | | |
| 40 | Total Tuition | | 132,563 | | | | | | | | |
| 41 | TRANSPORTATION FEES | 1400 | | | | | | | | | |
| 42 | Regular -Transp Fees from Pupils or Parents (In State) | 1411 | | | | 0 | | | | | |
| 43 | Regular - Transp Fees from Other Districts (In State) | 1412 | | | | 0 | | | | | |
| 44 | Regular - Transp Fees from Other Sources (In State) | 1413 | | | | 0 | | | | | |
| 45 | Regular - Transp Fees from Co-curricular Activities (In State) | 1415 | | | | 0 | | | | | |
| 46 | Regular Transp Fees from Other Sources (Out of State) | 1416 | | | | 0 | | | | | |
| 47 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | 1421 | | | | 0 | | | | | |
| 48 | Summer Sch - Transp. Fees from Other Districts (In State) | 1422 | | | | 0 | | | | | |
| 49 | Summer Sch - Transp. Fees from Other Sources (In State) | 1423 | | | | 0 | | | | | |
| 50 | Summer Sch - Transp. Fees from Other Sources (Out of State) | 1424 | | | | 0 | | | | | |
| 51 | CTE - Transp Fees from Pupils or Parents (In State) | 1431 | | | | 0 | | | | | |
| 52 | CTE - Transp Fees from Other Districts (In State) | 1432 | | | | 0 | | | | | |
| 53 | CTE - Transp Fees from Other Sources (In State) | 1433 | | | | 0 | | | | | |
| 54 | CTE - Transp Fees from Other Sources (Out of State) | 1434 | | | | 0 | | | | | |

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

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

| | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|---------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| | | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| 1 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 2 | | | | | | | | | | | |
| 55 | Special Ed - Transp Fees from Pupils or Parents (In State) | 1441 | | | | 0 | | | | | |
| 56 | Special Ed - Transp Fees from Other Districts (In State) | 1442 | | | | 0 | | | | | |
| 57 | Special Ed - Transp Fees from Other Sources (In State) | 1443 | | | | 0 | | | | | |
| 58 | Special Ed - Transp Fees from Other Sources (Out of State) | 1444 | | | | 0 | | | | | |
| 59 | Adult - Transp Fees from Pupils or Parents (In State) | 1451 | | | | 0 | | | | | |
| 60 | Adult - Transp Fees from Other Districts (In State) | 1452 | | | | 0 | | | | | |
| 61 | Adult - Transp Fees from Other Sources (In State) | 1453 | | | | 0 | | | | | |
| 62 | Adult - Transp Fees from Other Sources (Out of State) | 1454 | | | | 0 | | | | | |
| 63 | Total Transportation Fees | | | | | 0 | | | | | |
| 64 | EARNINGS ON INVESTMENTS | 1500 | | | | | | | | | |
| 65 | Interest on Investments | 1510 | 71,194 | 5,612 | 52 | 8,723 | 127 | 2 | 62 | 0 | 50 |
| 66 | Gain or Loss on Sale of Investments | 1520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Earnings on Investments | | 71,194 | 5,612 | 52 | 8,723 | 127 | 2 | 62 | 0 | 50 |
| 68 | FOOD SERVICE | 1600 | | | | | | | | | |
| 69 | Sales to Pupils - Lunch | 1611 | 27,780 | | | | | | | | |
| 70 | Sales to Pupils - Breakfast | 1612 | 12,172 | | | | | | | | |
| 71 | Sales to Pupils - A la Carte | 1613 | 15,153 | | | | | | | | |
| 72 | Sales to Pupils - Other (Describe & Itemize) | 1614 | 0 | | | | | | | | |
| 73 | Sales to Adults | 1620 | 1,718 | | | | | | | | |
| 74 | Other Food Service (Describe & Itemize) | 1690 | 132 | | | | | | | | |
| 75 | Total Food Service | | 56,955 | | | | | | | | |
| 76 | DISTRICT/SCHOOL ACTIVITY INCOME | 1700 | | | | | | | | | |
| 77 | Admissions - Athletic | 1711 | 6,764 | 0 | | | | | | | |
| 78 | Admissions - Other (Describe & Itemize) | 1719 | 0 | 0 | | | | | | | |
| 79 | Fees | 1720 | 0 | 0 | | | | | | | |
| 80 | Book Store Sales | 1730 | 0 | 0 | | | | | | | |
| 81 | Other District/School Activity Revenue (Describe & Itemize) | 1790 | 0 | 0 | | | | | | | |
| 82 | Student Activity Funds Revenues | 1799 | 49,757 | | | | | | | | |
| 83 | Total District/School Activity Income (without Student Activity Funds) | | 6,764 | 0 | | | | | | | |
| 84 | Total District/School Activity Income (with Student Activity Funds) | | 56,521 | | | | | | | | |
| 85 | TEXTBOOK INCOME | 1800 | | | | | | | | | |
| 86 | Rentals - Regular Textbooks | 1811 | 13,126 | | | | | | | | |
| 87 | Rentals - Summer School Textbooks | 1812 | 0 | | | | | | | | |
| 88 | Rentals - Adult/Continuing Education Textbooks | 1813 | 0 | | | | | | | | |
| 89 | Rentals - Other (Describe & Itemize) | 1819 | 0 | | | | | | | | |
| 90 | Sales - Regular Textbooks | 1821 | 0 | | | | | | | | |
| 91 | Sales - Summer School Textbooks | 1822 | 0 | | | | | | | | |
| 92 | Sales - Adult/Continuing Education Textbooks | 1823 | 0 | | | | | | | | |
| 93 | Sales - Other (Describe & Itemize) | 1829 | 0 | | | | | | | | |
| 94 | Other (Describe & Itemize) | 1890 | 0 | | | | | | | | |
| 95 | Total Textbook Income | | 13,126 | | | | | | | | |
| 96 | OTHER REVENUE FROM LOCAL SOURCES | 1900 | | | | | | | | | |
| 97 | Rentals | 1910 | 0 | 653 | | | | | | | |
| 98 | Contributions and Donations from Private Sources | 1920 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Impact Fees from Municipal or County Governments | 1930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | Services Provided Other Districts | 1940 | 17,342 | 0 | | 0 | | | | | |
| 101 | Refund of Prior Years' Expenditures | 1950 | 17,261 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 102 | Payments of Surplus Moneys from TIF Districts | 1960 | 13,020 | 1,560 | 1,778 | 897 | 559 | 0 | 219 | 0 | 304 |
| 103 | Drivers' Education Fees | 1970 | 0 | | | | | | | | |
| 104 | Proceeds from Vendors' Contracts | 1980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | School Facility Occupation Tax Proceeds | 1983 | 0 | 0 | | | | | | | |
| 106 | Payment from Other Districts | 1991 | 0 | 0 | | 0 | 0 | 0 | | | |
| 107 | Sale of Vocational Projects | 1992 | 0 | | | | | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 108 | Other Local Fees (Describe & Itemize) | 1993 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 109 | Other Local Revenues (Describe & Itemize) | 1999 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | Total Other Revenue from Local Sources | | 49,123 | 2,213 | 1,778 | 897 | 559 | 0 | 219 | 0 | 304 |
| 111 | Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799) | 1000 | 2,501,091 | 286,715 | 272,826 | 163,829 | 94,377 | 2 | 33,613 | 0 | 46,743 |
| 112 | Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799) | 1000 | 2,550,848 | | | | | | | | |
| 113 | FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000) | | | | | | | | | | |
| 114 | Flow-through Revenue from State Sources | 2100 | 0 | 0 | | 0 | 0 | | | | |
| 115 | Flow-through Revenue from Federal Sources | 2200 | 0 | 0 | | 0 | 0 | | | | |
| 116 | Other Flow-Through (Describe & Itemize) | 2300 | 0 | 0 | | 0 | 0 | | | | |
| 117 | Total Flow-Through Receipts/Revenues from One District to Another District | 2000 | 0 | 0 | | 0 | 0 | | | | |
| 118 | RECEIPTS/REVENUES FROM STATE SOURCES (3000) | | | | | | | | | | |
| 119 | UNRESTRICTED GRANTS-IN-AID (3001-3099) | | | | | | | | | | |
| 120 | Evidence Based Funding Formula (Section 18-8.15) | 3001 | 292,276 | 115,462 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 121 | Reorganization Incentives (Accounts 3005-3021) | 3005 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 122 | General State Aid - Fast Growth District Grant | 3030 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 123 | Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize) | 3099 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 124 | Total Unrestricted Grants-In-Aid | | 292,276 | 115,462 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 125 | RESTRICTED GRANTS-IN-AID (3100- 3900) | | | | | | | | | | |
| 126 | SPECIAL EDUCATION | | | | | | | | | | |
| 127 | Special Education - Private Facility Tuition | 3100 | 36,705 | | | 0 | | | | | |
| 128 | Special Education - Funding for Children Requiring Sp Ed Services | 3105 | 0 | | | 0 | | | | | |
| 129 | Special Education - Personnel | 3110 | 0 | 0 | | 0 | | | | | |
| 130 | Special Education - Orphanage - Individual | 3120 | 1,758 | | | 0 | | | | | |
| 131 | Special Education - Orphanage - Summer Individual | 3130 | 0 | | | 0 | | | | | |
| 132 | Special Education - Summer School | 3145 | 0 | | | 0 | | | | | |
| 133 | Special Education - Other (Describe & Itemize) | 3199 | 0 | 0 | | 0 | | | | | |
| 134 | Total Special Education | | 38,463 | 0 | | 0 | | | | | |
| 135 | CAREER AND TECHNICAL EDUCATION (CTE) | | | | | | | | | | |
| 136 | CTE - Technical Education - Tech Prep | 3200 | 0 | 0 | | | 0 | | | | |
| 137 | CTE - Secondary Program Improvement (CTEI) | 3220 | 0 | 0 | | | 0 | | | | |
| 138 | CTE - WECEP | 3225 | 0 | 0 | | | 0 | | | | |
| 139 | CTE - Agriculture Education | 3235 | 0 | 0 | | | 0 | | | | |
| 140 | CTE - Instructor Practicum | 3240 | 0 | 0 | | | 0 | | | | |
| 141 | CTE - Student Organizations | 3270 | 0 | 0 | | | 0 | | | | |
| 142 | CTE - Other (Describe & Itemize) | 3299 | 0 | 0 | | | 0 | | | | |
| 143 | Total Career and Technical Education | | 0 | 0 | | | 0 | | | | |
| 144 | BILINGUAL EDUCATION | | | | | | | | | | |
| 145 | Bilingual Ed - Downstate - TPI and TBE | 3305 | 0 | | | | 0 | | | | |
| 146 | Bilingual Education Downstate - Transitional Bilingual Education | 3310 | 0 | | | | 0 | | | | |
| 147 | Total Bilingual Ed | | 0 | | | | 0 | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|----------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 148 | State Free Lunch & Breakfast | 3360 | 216 | | | | | | | | |
| 149 | School Breakfast Initiative | 3365 | 0 | 0 | | | 0 | | | | |
| 150 | Driver Education | 3370 | 0 | 0 | | | | | | | |
| 151 | Adult Ed (from ICCB) | 3410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | Adult Ed - Other (Describe & Itemize) | 3499 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | TRANSPORTATION | | | | | | | | | | |
| 154 | Transportation - Regular and Vocational | 3500 | 0 | 0 | | 46,935 | 0 | | | | |
| 155 | Transportation - Special Education | 3510 | 0 | 0 | | 65,855 | 0 | | | | |
| 156 | Transportation - Other (Describe & Itemize) | 3599 | 0 | 0 | | 0 | 0 | | | | |
| 157 | Total Transportation | | 0 | 0 | | 112,790 | 0 | | | | |
| 158 | Learning Improvement - Change Grants | 3610 | 0 | | | | | | | | |
| 159 | Scientific Literacy | 3660 | 0 | 0 | | 0 | 0 | | | | |
| 160 | Truant Alternative/Optional Education | 3695 | 0 | | | 0 | 0 | | | | |
| 161 | Early Childhood - Block Grant | 3705 | 0 | 0 | | 0 | 0 | | | | |
| 162 | Chicago General Education Block Grant | 3766 | 0 | 0 | | 0 | 0 | | | | |
| 163 | Chicago Educational Services Block Grant | 3767 | 0 | 0 | | 0 | 0 | | | | |
| 164 | School Safety & Educational Improvement Block Grant | 3775 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 165 | Technology - Technology for Success | 3780 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 |
| 166 | State Charter Schools | 3815 | 0 | | | 0 | | | | | |
| 167 | Extended Learning Opportunities - Summer Bridges | 3825 | 0 | | | 0 | | | | | |
| 168 | Infrastructure Improvements - Planning/Construction | 3920 | | 0 | | | | 0 | | | |
| 169 | School Infrastructure - Maintenance Projects | 3925 | | 0 | | | | 0 | | | 0 |
| 170 | Other Restricted Revenue from State Sources (Describe & Itemize) | 3999 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 171 | Total Restricted Grants-in-Aid | | 38,679 | 0 | 0 | 112,790 | 0 | 0 | 0 | 0 | 0 |
| 172 | Total Receipts from State Sources | 3000 | 330,955 | 115,462 | 0 | 112,790 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize) | 4009 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 177 | Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 178 | RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090) | | | | | | | | | | |
| 179 | Head Start | 4045 | 0 | | | | | | | | |
| 180 | Construction (Impact Aid) | 4050 | 0 | 0 | | | | 0 | | | |
| 181 | MAGNET | 4060 | 0 | 0 | | 0 | 0 | 0 | | | |
| 182 | Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize) | 4090 | 19,275 | 0 | | 0 | 0 | 0 | | | 0 |
| 183 | Total Restricted Grants-In-Aid Received Directly from Federal Govt | | 19,275 | 0 | | 0 | 0 | 0 | | | 0 |
| 184 | RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999) | | | | | | | | | | |
| 185 | TITLE V | | | | | | | | | | |
| 186 | Title V - Innovation and Flexibility Formula | 4100 | 0 | 0 | | 0 | 0 | | | | |
| 187 | Title V - District Projects | 4105 | 0 | 0 | | 0 | 0 | | | | |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|
| | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | |
| 2 | Description (Enter Whole Dollars) | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 188 | Title V - Rural Education Initiative (REI) | 4107 | 0 | 0 | | 0 | 0 | | | | |
| 189 | Title V - Other (Describe & Itemize) | 4199 | 0 | 0 | | 0 | 0 | | | | |
| 190 | Total Title V | | 0 | 0 | | 0 | 0 | | | | |
| 191 | FOOD SERVICE | | | | | | | | | | |
| 192 | Breakfast Start-Up Expansion | 4200 | 0 | | | | 0 | | | | |
| 193 | National School Lunch Program | 4210 | 49,731 | | | | 0 | | | | |
| 194 | Special Milk Program | 4215 | 0 | | | | 0 | | | | |
| 195 | School Breakfast Program | 4220 | 16,241 | | | | 0 | | | | |
| 196 | Summer Food Service Program | 4225 | 0 | | | | 0 | | | | |
| 197 | Child and Adult Care Food Program | 4226 | 0 | | | | 0 | | | | |
| 198 | Fresh Fruits & Vegetables | 4240 | 0 | | | | 0 | | | | |
| 199 | Food Service - Other (Describe & Itemize) | 4299 | 0 | | | | 0 | | | | |
| 200 | Total Food Service | | 65,972 | | | | 0 | | | | |
| 201 | TITLE I | | | | | | | | | | |
| 202 | Title I - Low Income | 4300 | 54,363 | 0 | | 0 | 2,566 | | | | |
| 203 | Title I - Low Income - Neglected, Private | 4305 | 0 | 0 | | 0 | 0 | | | | |
| 204 | Title I - Migrant Education | 4340 | 0 | 0 | | 0 | 0 | | | | |
| 205 | Title I - Other (Describe & Itemize) | 4399 | 0 | 0 | | 0 | 0 | | | | |
| 206 | Total Title I | | 54,363 | 0 | | 0 | 2,566 | | | | |
| 207 | TITLE IV | | | | | | | | | | |
| 208 | Title IV - Student Support & Academic Enrichment Grant | 4400 | 0 | 0 | | 0 | 0 | | | | |
| 209 | Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools | 4415 | 0 | 0 | | 0 | 0 | | | | |
| 210 | Title IV - 21st Century Comm Learning Centers | 4421 | 0 | 0 | | 0 | 0 | | | | |
| 211 | Title IV - Other (Describe & Itemize) | 4499 | 0 | 0 | | 0 | 0 | | | | |
| 212 | Total Title IV | | 0 | 0 | | 0 | 0 | | | | |
| 213 | FEDERAL - SPECIAL EDUCATION | | | | | | | | | | |
| 214 | Fed - Spec Education - Preschool Flow-Through | 4600 | 1,871 | 0 | | 0 | 0 | | | | |
| 215 | Fed - Spec Education - Preschool Discretionary | 4605 | 0 | 0 | | 0 | 0 | | | | |
| 216 | Fed - Spec Education - IDEA - Flow Through | 4620 | 46,903 | 0 | | 0 | 1,216 | | | | |
| 217 | Fed - Spec Education - IDEA - Room & Board | 4625 | 0 | 0 | | 0 | 0 | | | | |
| 218 | Fed - Spec Education - IDEA - Discretionary | 4630 | 0 | 0 | | 0 | 0 | | | | |
| 219 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | 4699 | 0 | 0 | | 0 | 0 | | | | |
| 220 | Total Federal - Special Education | | 48,774 | 0 | | 0 | 1,216 | | | | |
| 221 | CTE - PERKINS | | | | | | | | | | |
| 222 | CTE - Perkins - Title III E - Tech Prep | 4770 | 0 | 0 | | | 0 | | | | |
| 223 | CTE - Other (Describe & Itemize) | 4799 | 0 | 0 | | | 0 | | | | |
| 224 | Total CTE - Perkins | | 0 | 0 | | | 0 | | | | |
| 225 | Federal - Adult Education | 4810 | 0 | 0 | | | 0 | | | | |
| 226 | ARRA - General State Aid - Education Stabilization | 4850 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 227 | ARRA - Title I - Low Income | 4851 | 0 | 0 | | 0 | 0 | | | | |
| 228 | ARRA - Title I - Neglected, Private | 4852 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 229 | ARRA - Title I - Delinquent, Private | 4853 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 230 | ARRA - Title I - School Improvement (Part A) | 4854 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 231 | ARRA - Title I - School Improvement (Section 1003g) | 4855 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 232 | ARRA - IDEA - Part B - Preschool | 4856 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 233 | ARRA - IDEA - Part B - Flow-Through | 4857 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 234 | ARRA - Title IID - Technology-Formula | 4860 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 235 | ARRA - Title IID - Technology-Competitive | 4861 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 236 | ARRA - McKinney - Vento Homeless Education | 4862 | 0 | 0 | | 0 | 0 | | | | |
| 237 | ARRA - Child Nutrition Equipment Assistance | 4863 | 0 | 0 | | | | | | | |
| 238 | Impact Aid Formula Grants | 4864 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 239 | Impact Aid Competitive Grants | 4865 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|-------------|------------------|--------------------------|----------------|----------------|---------------------------------------|------------------|---------------|----------|--------------------------|
| 2 | Description (Enter Whole Dollars) | Acct # | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) |
| | | | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety |
| 240 | Qualified Zone Academy Bond Tax Credits | 4866 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 241 | Qualified School Construction Bond Credits | 4867 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 242 | Build America Bond Tax Credits | 4868 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 243 | Build America Bond Interest Reimbursement | 4869 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 244 | ARRA - General State Aid - Other Govt Services Stabilization | 4870 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 245 | Other ARRA Funds - II | 4871 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 246 | Other ARRA Funds - III | 4872 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 247 | Other ARRA Funds - IV | 4873 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 248 | Other ARRA Funds - V | 4874 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 249 | ARRA - Early Childhood | 4875 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 250 | Other ARRA Funds VII | 4876 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 251 | Other ARRA Funds VIII | 4877 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 252 | Other ARRA Funds IX | 4878 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 253 | Other ARRA Funds X | 4879 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 254 | Other ARRA Funds Ed Job Fund Program | 4880 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 255 | Total Stimulus Programs | | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | 0 |
| 256 | Race to the Top Program | 4901 | 0 | | | | | | | | |
| 257 | Race to the Top - Preschool Expansion Grant | 4902 | 0 | 0 | | 0 | 0 | | | | |
| 258 | Title III - Immigrant Education Program (IEP) | 4905 | | | | 0 | 0 | | | | |
| 259 | Title III - Language Inst Program - Limited Eng (LIPLP) | 4909 | 0 | | | 0 | 0 | | | | |
| 260 | McKinney Education for Homeless Children | 4920 | | 0 | | | 0 | | | | |
| 261 | Title II - Eisenhower Professional Development Formula | 4930 | 0 | 0 | | 0 | 0 | | | | |
| 262 | Title II - Teacher Quality | 4932 | 6,594 | 0 | | | 0 | | | | |
| 263 | Title II - Part A - Supporting Effective Instruction - State Grants | 4935 | 0 | 0 | | 0 | 0 | | | | |
| 264 | Federal Charter Schools | 4960 | 0 | 0 | | 0 | 0 | | | | |
| 265 | State Assessment Grants | 4981 | 0 | 0 | | 0 | 0 | | | | |
| 266 | Grant for State Assessments and Related Activities | 4982 | 0 | 0 | | 0 | 0 | | | | |
| 267 | Medicaid Matching Funds - Administrative Outreach | 4991 | 6,001 | 0 | | 0 | 0 | | | | |
| 268 | Medicaid Matching Funds - Fee-for-Service Program | 4992 | 20,551 | 0 | | 0 | 0 | | | | |
| 269 | Other Restricted Revenue from Federal Sources (Describe & Itemize) | 4998 | 22,365 | 0 | | 0 | 159 | 0 | | | 0 |
| 270 | Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State | | 224,620 | 0 | 0 | 0 | 3,941 | 0 | | 0 | 0 |
| 271 | Total Receipts/Revenues from Federal Sources | 4000 | 243,895 | 0 | 0 | 0 | 3,941 | 0 | 0 | 0 | 0 |
| 272 | Total Direct Receipts/Revenues (without Student Activity Funds 1799) | | 3,075,941 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |
| 273 | Total Direct Receipts/Revenues (with Student Activity Funds 1799) | | 3,125,698 | 402,177 | 272,826 | 276,619 | 98,318 | 2 | 33,613 | 0 | 46,743 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|---------------|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|------------------------|------------------------------------|-------------------------------|------------------|------------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other Objects | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total | Budget |
| 3 | 10 - EDUCATIONAL FUND (ED) | | | | | | | | | | | |
| 4 | INSTRUCTION (ED) | 1000 | | | | | | | | | | |
| 5 | Regular Programs | 1100 | 853,454 | 213,365 | 45,463 | 84,876 | 11,863 | 2,486 | 0 | 0 | 1,211,507 | 1,216,207 |
| 6 | Tuition Payment to Charter Schools | 1115 | | | 0 | | | | | | 0 | 0 |
| 7 | Pre-K Programs | 1125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Special Education Programs (Functions 1200-1220) | 1200 | 203,329 | 44,840 | 1,557 | 6,297 | 0 | 0 | 0 | 0 | 256,023 | 256,072 |
| 9 | Special Education Programs Pre-K | 1225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Remedial and Supplemental Programs K-12 | 1250 | 67,858 | 8,734 | 1,564 | 17,847 | 0 | 0 | 0 | 0 | 96,003 | 96,009 |
| 11 | Remedial and Supplemental Programs Pre-K | 1275 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Adult/Continuing Education Programs | 1300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | CTE Programs | 1400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Interscholastic Programs | 1500 | 41,033 | 2,254 | 23,422 | 13,277 | 0 | 3,163 | 0 | 0 | 83,149 | 83,195 |
| 15 | Summer School Programs | 1600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Gifted Programs | 1650 | 753 | 87 | 0 | 0 | 0 | 0 | 0 | 0 | 840 | 850 |
| 17 | Driver's Education Programs | 1700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Bilingual Programs | 1800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Truant Alternative & Optional Programs | 1900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Pre-K Programs - Private Tuition | 1910 | | | | | | 0 | | | 0 | 0 |
| 21 | Regular K-12 Programs - Private Tuition | 1911 | | | | | | 4,172 | | | 4,172 | 4,175 |
| 22 | Special Education Programs K-12 - Private Tuition | 1912 | | | | | | 101,802 | | | 101,802 | 101,805 |
| 23 | Special Education Programs Pre-K - Tuition | 1913 | | | | | | 0 | | | 0 | 0 |
| 24 | Remedial/Supplemental Programs K-12 - Private Tuition | 1914 | | | | | | 0 | | | 0 | 0 |
| 25 | Remedial/Supplemental Programs Pre-K - Private Tuition | 1915 | | | | | | 0 | | | 0 | 0 |
| 26 | Adult/Continuing Education Programs - Private Tuition | 1916 | | | | | | 0 | | | 0 | 0 |
| 27 | CTE Programs - Private Tuition | 1917 | | | | | | 0 | | | 0 | 0 |
| 28 | Interscholastic Programs - Private Tuition | 1918 | | | | | | 0 | | | 0 | 0 |
| 29 | Summer School Programs - Private Tuition | 1919 | | | | | | 0 | | | 0 | 0 |
| 30 | Gifted Programs - Private Tuition | 1920 | | | | | | 0 | | | 0 | 0 |
| 31 | Bilingual Programs - Private Tuition | 1921 | | | | | | 0 | | | 0 | 0 |
| 32 | Truants Alternative/Optional Ed Progs - Private Tuition | 1922 | | | | | | 0 | | | 0 | 0 |
| 33 | Student Activity Fund Expenditures | 1999 | | | | | | 54,596 | | | 54,596 | 54,600 |
| 34 | Total Instruction ¹⁰ (without Student Activity Funds) | 1000 | 1,166,427 | 269,280 | 72,006 | 122,297 | 11,863 | 111,623 | 0 | 0 | 1,753,496 | 1,758,313 |
| 35 | Total Instruction ¹⁰ (with Student Activity Funds) | 1000 | 1,166,427 | 269,280 | 72,006 | 122,297 | 11,863 | 166,219 | 0 | 0 | 1,808,092 | 1,812,913 |
| 36 | SUPPORT SERVICES (ED) | 2000 | | | | | | | | | | |
| 37 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 38 | Attendance & Social Work Services | 2110 | 40,894 | 14,011 | 0 | 1,011 | 0 | 0 | 0 | 0 | 55,916 | 56,058 |
| 39 | Guidance Services | 2120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Health Services | 2130 | 34,668 | 0 | 0 | 2,387 | 0 | 180 | 0 | 0 | 37,235 | 37,237 |
| 41 | Psychological Services | 2140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | Speech Pathology & Audiology Services | 2150 | 35,767 | 5,287 | 0 | 777 | 0 | 0 | 0 | 0 | 41,831 | 41,841 |
| 43 | Other Support Services - Pupils (Describe & Itemize) | 2190 | 646 | 24 | 1,696 | 240 | 0 | 0 | 0 | 0 | 2,606 | 2,628 |
| 44 | Total Support Services - Pupils | 2100 | 111,975 | 19,322 | 1,696 | 4,415 | 0 | 180 | 0 | 0 | 137,588 | 137,764 |
| 45 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 46 | Improvement of Instruction Services | 2210 | 4,031 | 11,742 | 3,590 | 0 | 0 | 0 | 0 | 0 | 19,363 | 19,377 |
| 47 | Educational Media Services | 2220 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | Assessment & Testing | 2230 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Total Support Services - Instructional Staff | 2200 | 4,031 | 11,742 | 3,590 | 0 | 0 | 0 | 0 | 0 | 19,363 | 19,377 |
| 50 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 51 | Board of Education Services | 2310 | 4,419 | 0 | 96,411 | 3,553 | 0 | 8,598 | 0 | 0 | 112,981 | 112,983 |
| 52 | Executive Administration Services | 2320 | 160,433 | 35,073 | 4,973 | 14,920 | 0 | 3,393 | 0 | 0 | 218,792 | 218,914 |
| 53 | Special Area Administration Services | 2330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | Tort Immunity Services | 2361, 2365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | Total Support Services - General Administration | 2300 | 164,852 | 35,073 | 101,384 | 18,473 | 0 | 11,991 | 0 | 0 | 331,773 | 331,897 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|----------------|----------------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 2 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 56 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 57 | Office of the Principal Services | 2410 | 117,576 | 14,130 | 885 | 0 | 0 | 405 | 0 | 0 | 132,996 | 133,071 |
| 58 | Other Support Services - School Admin (Describe & Itemize) | 2490 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | Total Support Services - School Administration | 2400 | 117,576 | 14,130 | 885 | 0 | 0 | 405 | 0 | 0 | 132,996 | 133,071 |
| 60 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 61 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | Fiscal Services | 2520 | 55,594 | 9,277 | 5,670 | 1,407 | 0 | 0 | 0 | 0 | 71,948 | 71,993 |
| 63 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 2,669 | 136,246 | 0 | 0 | 0 | 0 | 138,915 | 138,918 |
| 64 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Food Services | 2560 | 37,273 | 7,258 | 2,687 | 95,847 | 15,885 | 0 | 0 | 0 | 158,950 | 158,953 |
| 66 | Internal Services | 2570 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Support Services - Business | 2500 | 92,867 | 16,535 | 11,026 | 233,500 | 15,885 | 0 | 0 | 0 | 369,813 | 369,864 |
| 68 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 69 | Direction of Central Support Services | 2610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Planning, Research, Development, & Evaluation Services | 2620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Information Services | 2630 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Staff Services | 2640 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | Data Processing Services | 2660 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | Total Support Services - Central | 2600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | Total Support Services | 2000 | 491,301 | 96,802 | 118,581 | 256,388 | 15,885 | 12,576 | 0 | 0 | 991,533 | 991,973 |
| 77 | COMMUNITY SERVICES (ED) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED) | 4000 | | | | | | | | | | |
| 79 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 80 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 81 | Payments for Special Education Programs | 4120 | | | 55,168 | | | 0 | | | 55,168 | 55,170 |
| 82 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 83 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 84 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 85 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 86 | Total Payments to Other Govt Units (In-State) | 4100 | | | 55,168 | | | 0 | | | 55,168 | 55,170 |
| 87 | Payments for Regular Programs - Tuition | 4210 | | | | | | 0 | | | 0 | 0 |
| 88 | Payments for Special Education Programs - Tuition | 4220 | | | | | | 56,475 | | | 56,475 | 56,480 |
| 89 | Payments for Adult/Continuing Education Programs - Tuition | 4230 | | | | | | 0 | | | 0 | 0 |
| 90 | Payments for CTE Programs - Tuition | 4240 | | | | | | 0 | | | 0 | 0 |
| 91 | Payments for Community College Programs - Tuition | 4270 | | | | | | 0 | | | 0 | 0 |
| 92 | Payments for Other Programs - Tuition | 4280 | | | | | | 0 | | | 0 | 0 |
| 93 | Other Payments to In-State Govt Units | 4290 | | | | | | 0 | | | 0 | 0 |
| 94 | Total Payments to Other Govt Units -Tuition (In State) | 4200 | | | | | | 56,475 | | | 56,475 | 56,480 |
| 95 | Payments for Regular Programs - Transfers | 4310 | | | | | | 0 | | | 0 | 0 |
| 96 | Payments for Special Education Programs - Transfers | 4320 | | | | | | 0 | | | 0 | 0 |
| 97 | Payments for Adult/Continuing Ed Programs-Transfers | 4330 | | | | | | 0 | | | 0 | 0 |
| 98 | Payments for CTE Programs - Transfers | 4340 | | | | | | 0 | | | 0 | 0 |
| 99 | Payments for Community College Program - Transfers | 4370 | | | | | | 0 | | | 0 | 0 |
| 100 | Payments for Other Programs - Transfers | 4380 | | | | | | 0 | | | 0 | 0 |
| 101 | Other Payments to In-State Govt Units - Transfers | 4390 | | | 0 | | | 0 | | | 0 | 0 |
| 102 | Total Payments to Other Govt Units -Transfers (In-State) | 4300 | | | 0 | | | 0 | | | 0 | 0 |
| 103 | Payments to Other Govt Units (Out-of-State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 104 | Total Payments to Other Govt Units | 4000 | | | 55,168 | | | 56,475 | | | 111,643 | 111,650 |
| 105 | DEBT SERVICES (ED) | 5000 | | | | | | | | | | |
| 106 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 107 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 108 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|-----------|---------|----------|---------|--------|----------|-------|-------|-----------|-----------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 109 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 110 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 111 | Other Interest on Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 112 | Total Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 113 | Debt Services - Interest on Long-Term Debt | 5200 | | | | | | 0 | | | 0 | 0 |
| 114 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 115 | PROVISIONS FOR CONTINGENCIES (ED) | 6000 | | | | | | | | | | 0 |
| 116 | Total Direct Disbursements/Expenditures (without Student Activity Funds 1999) | | 1,657,728 | 366,082 | 245,755 | 378,685 | 27,748 | 180,674 | 0 | 0 | 2,856,672 | 2,861,936 |
| 117 | Total Direct Disbursements/Expenditures (with Student Activity Funds 1999) | | 1,657,728 | 366,082 | 245,755 | 378,685 | 27,748 | 235,270 | 0 | 0 | 2,911,268 | 2,916,536 |
| 118 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999) | | | | | | | | | | 219,269 | |
| 119 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999) | | | | | | | | | | 214,430 | |
| 120 | | | | | | | | | | | | |
| 121 | 20 - OPERATIONS & MAINTENANCE FUND (O&M) | | | | | | | | | | | |
| 122 | SUPPORT SERVICES (O&M) | 2000 | | | | | | | | | | |
| 123 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 124 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 126 | Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | Operation & Maintenance of Plant Services | 2540 | 147,430 | 29,850 | 59,097 | 43,177 | 18,706 | 0 | 0 | 0 | 298,260 | 302,301 |
| 129 | Pupil Transportation Services | 2550 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Food Services | 2560 | | | | | 0 | | 0 | | 0 | 0 |
| 131 | Total Support Services - Business | 2500 | 147,430 | 29,850 | 59,097 | 43,177 | 18,706 | 0 | 0 | 0 | 298,260 | 302,301 |
| 132 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 133 | Total Support Services | 2000 | 147,430 | 29,850 | 59,097 | 43,177 | 18,706 | 0 | 0 | 0 | 298,260 | 302,301 |
| 134 | COMMUNITY SERVICES (O&M) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 | PAYMENTS TO OTHER DIST & GOVT UNITS (O&M) | 4000 | | | | | | | | | | |
| 136 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 137 | Payments for Regular Programs | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 138 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 139 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 140 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 141 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 0 | | | 0 | | | 0 | 0 |
| 142 | Payments to Other Govt. Units (Out of State) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 143 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 144 | DEBT SERVICES (O&M) | 5000 | | | | | | | | | | |
| 145 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 146 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 147 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 148 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 149 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 150 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 151 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 152 | DEBT SERVICE - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 153 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 154 | PROVISIONS FOR CONTINGENCIES (O&M) | 6000 | | | | | | | | | | 0 |
| 155 | Total Direct Disbursements/Expenditures | | 147,430 | 29,850 | 59,097 | 43,177 | 18,706 | 0 | 0 | 0 | 298,260 | 302,301 |
| 156 | Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures | | | | | | | | | | 103,917 | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|----------------|---------------------------|----------------------|----------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 157 | 30 - DEBT SERVICES (DS) | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 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 | | | 0 | 0 |
| 162 | Payments for Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 163 | Other Payments to In-State Govt Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 164 | Total Payments to Other Districts & Govt Units (In-State) | 4000 | | | | | | 0 | | | 0 | 0 |
| 165 | DEBT SERVICES (DS) | 5000 | | | | | | | | | | |
| 166 | DEBT SERVICES - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 167 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 168 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 169 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 170 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 171 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 172 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 173 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 104,278 | | | 104,278 | 104,278 |
| 174 | DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 167,000 | | | 167,000 | 167,000 |
| 175 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | 1,000 | | 0 | | | 1,000 | 1,000 |
| 176 | Total Debt Services | 5000 | | | | 1,000 | | 271,278 | | | 272,278 | 272,278 |
| 177 | PROVISION FOR CONTINGENCIES (DS) | 6000 | | | | | | | | | | 0 |
| 178 | Total Disbursements/ Expenditures | | | | | 1,000 | | 271,278 | | | 272,278 | 272,278 |
| 179 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 548 | |
| 180 | | | | | | | | | | | | |
| 181 | 40 - TRANSPORTATION FUND (TR) | | | | | | | | | | | |
| 182 | SUPPORT SERVICES (TR) | | | | | | | | | | | |
| 183 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 184 | Other Support Services - Pupils (Func. 2190 Describe & Itemize) | 2100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 185 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 186 | Pupil Transportation Services | 2550 | 0 | 0 | 11,593 | 0 | 0 | 0 | 0 | 0 | 11,593 | 11,595 |
| 187 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 188 | Total Support Services | 2000 | 0 | 0 | 11,593 | 0 | 0 | 0 | 0 | 0 | 11,593 | 11,595 |
| 189 | COMMUNITY SERVICES (TR) | 3000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | PAYMENTS TO OTHER DIST & GOVT UNITS (TR) | 4000 | | | | | | | | | | |
| 191 | PAYMENTS TO OTHER GOVT UNITS (IN-STATE) | | | | | | | | | | | |
| 192 | Payments for Regular Programs | 4110 | | | 163,241 | | | 0 | | | 163,241 | 170,326 |
| 193 | Payments for Special Education Programs | 4120 | | | 88,288 | | | 0 | | | 88,288 | 89,000 |
| 194 | Payments for Adult/Continuing Education Programs | 4130 | | | 0 | | | 0 | | | 0 | 0 |
| 195 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 196 | Payments for Community College Programs | 4170 | | | 0 | | | 0 | | | 0 | 0 |
| 197 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 198 | Total Payments to Other Govt. Units (In-State) | 4100 | | | 251,529 | | | 0 | | | 251,529 | 259,326 |
| 199 | PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE) | 4400 | | | 0 | | | 0 | | | 0 | 0 |
| 200 | Total Payments to Other Govt Units | 4000 | | | 251,529 | | | 0 | | | 251,529 | 259,326 |
| 201 | DEBT SERVICES (TR) | 5000 | | | | | | | | | | |
| 202 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 203 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 204 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 205 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 206 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 207 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|-------|--------|---------|-------|-------|-------|-------|-------|---------|---------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 208 | Total Debt Services - Interest On Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 209 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| 210 | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹ | 5300 | | | | | | 0 | | | 0 | 0 |
| 211 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 212 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 213 | PROVISION FOR CONTINGENCIES (TR) | 6000 | | | | | | | | | | 0 |
| 214 | Total Disbursements/ Expenditures | | 0 | 0 | 263,122 | 0 | 0 | 0 | 0 | 0 | 263,122 | 270,921 |
| 215 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 13,497 | |
| 217 | 50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS) | | | | | | | | | | | |
| 218 | INSTRUCTION (MR/SS) | 1000 | | | | | | | | | | |
| 219 | Regular Programs | 1100 | | 20,651 | | | | | | | 20,651 | 20,656 |
| 220 | Pre-K Programs | 1125 | | 0 | | | | | | | 0 | 0 |
| 221 | Special Education Programs (Functions 1200-1220) | 1200 | | 9,728 | | | | | | | 9,728 | 9,731 |
| 222 | Special Education Programs - Pre-K | 1225 | | 0 | | | | | | | 0 | 0 |
| 223 | Remedial and Supplemental Programs - K-12 | 1250 | | 3,185 | | | | | | | 3,185 | 3,192 |
| 224 | Remedial and Supplemental Programs - Pre-K | 1275 | | 0 | | | | | | | 0 | 0 |
| 225 | Adult/Continuing Education Programs | 1300 | | 0 | | | | | | | 0 | 0 |
| 226 | CTE Programs | 1400 | | 0 | | | | | | | 0 | 0 |
| 227 | Interscholastic Programs | 1500 | | 2,565 | | | | | | | 2,565 | 2,575 |
| 228 | Summer School Programs | 1600 | | 0 | | | | | | | 0 | 0 |
| 229 | Gifted Programs | 1650 | | 11 | | | | | | | 11 | 15 |
| 230 | Driver's Education Programs | 1700 | | 0 | | | | | | | 0 | 0 |
| 231 | Bilingual Programs | 1800 | | 0 | | | | | | | 0 | 0 |
| 232 | Truants' Alternative & Optional Programs | 1900 | | 0 | | | | | | | 0 | 0 |
| 233 | Total Instruction | 1000 | | 36,140 | | | | | | | 36,140 | 36,169 |
| 234 | SUPPORT SERVICES (MR/SS) | 2000 | | | | | | | | | | |
| 235 | SUPPORT SERVICES - PUPILS | | | | | | | | | | | |
| 236 | Attendance & Social Work Services | 2110 | | 579 | | | | | | | 579 | 580 |
| 237 | Guidance Services | 2120 | | 0 | | | | | | | 0 | 0 |
| 238 | Health Services | 2130 | | 4,695 | | | | | | | 4,695 | 4,700 |
| 239 | Psychological Services | 2140 | | 0 | | | | | | | 0 | 0 |
| 240 | Speech Pathology & Audiology Services | 2150 | | 534 | | | | | | | 534 | 535 |
| 241 | Other Support Services - Pupils (Describe & Itemize) | 2190 | | 44 | | | | | | | 44 | 50 |
| 242 | Total Support Services - Pupils | 2100 | | 5,852 | | | | | | | 5,852 | 5,865 |
| 243 | SUPPORT SERVICES - INSTRUCTIONAL STAFF | | | | | | | | | | | |
| 244 | Improvement of Instruction Services | 2210 | | 58 | | | | | | | 58 | 65 |
| 245 | Educational Media Services | 2220 | | 0 | | | | | | | 0 | 0 |
| 246 | Assessment & Testing | 2230 | | 0 | | | | | | | 0 | 0 |
| 247 | Total Support Services - Instructional Staff | 2200 | | 58 | | | | | | | 58 | 65 |
| 248 | SUPPORT SERVICES - GENERAL ADMINISTRATION | | | | | | | | | | | |
| 249 | Board of Education Services | 2310 | | 338 | | | | | | | 338 | 340 |
| 250 | Executive Administration Services | 2320 | | 6,013 | | | | | | | 6,013 | 6,025 |
| 251 | Special Area Administration Services | 2330 | | 0 | | | | | | | 0 | 0 |
| 252 | Claims Paid from Self Insurance Fund | 2361 | | 0 | | | | | | | 0 | 0 |
| 253 | Risk Management and Claims Services Payments | 2365 | | 0 | | | | | | | 0 | 0 |
| 254 | Total Support Services - General Administration | 2300 | | 6,351 | | | | | | | 6,351 | 6,365 |
| 255 | SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | | | | | | |
| 256 | Office of the Principal Services | 2410 | | 5,085 | | | | | | | 5,085 | 5,100 |
| 257 | Other Support Services - School Administration (Describe & Itemize) | 2490 | | 0 | | | | | | | 0 | 0 |
| 258 | Total Support Services - School Administration | 2400 | | 5,085 | | | | | | | 5,085 | 5,100 |

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|---|-------------|----------|-------------------|--------------------|----------------------|----------------|---------------|---------------------------|----------------------|------------------|----------------|
| 2 | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other Objects | Non-Capitalized Equipment | Termination Benefits | Total | Budget |
| 259 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 260 | Direction of Business Support Services | 2510 | | 0 | | | | | | | 0 | 0 |
| 261 | Fiscal Services | 2520 | | 7,593 | | | | | | | 7,593 | 7,555 |
| 262 | Facilities Acquisition & Construction Services | 2530 | | 0 | | | | | | | 0 | 0 |
| 263 | Operation & Maintenance of Plant Services | 2540 | | 19,469 | | | | | | | 19,469 | 19,620 |
| 264 | Pupil Transportation Services | 2550 | | 0 | | | | | | | 0 | 0 |
| 265 | Food Services | 2560 | | 5,031 | | | | | | | 5,031 | 5,035 |
| 266 | Internal Services | 2570 | | 0 | | | | | | | 0 | 0 |
| 267 | Total Support Services - Business | 2500 | | 32,093 | | | | | | | 32,093 | 32,210 |
| 268 | SUPPORT SERVICES - CENTRAL | | | | | | | | | | | |
| 269 | Direction of Central Support Services | 2610 | | 0 | | | | | | | 0 | 0 |
| 270 | Planning, Research, Development, & Evaluation Services | 2620 | | 0 | | | | | | | 0 | 0 |
| 271 | Information Services | 2630 | | 0 | | | | | | | 0 | 0 |
| 272 | Staff Services | 2640 | | 0 | | | | | | | 0 | 0 |
| 273 | Data Processing Services | 2660 | | 0 | | | | | | | 0 | 0 |
| 274 | Total Support Services - Central | 2600 | | 0 | | | | | | | 0 | 0 |
| 275 | Other Support Services (Describe & Itemize) | 2900 | | 0 | | | | | | | 0 | 0 |
| 276 | Total Support Services | 2000 | | 49,439 | | | | | | | 49,439 | 49,605 |
| 277 | COMMUNITY SERVICES (MR/SS) | 3000 | | 0 | | | | | | | 0 | 0 |
| 278 | PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS) | 4000 | | | | | | | | | | |
| 279 | Payments for Regular Programs | 4110 | | 0 | | | | | | | 0 | 0 |
| 280 | Payments for Special Education Programs | 4120 | | 0 | | | | | | | 0 | 0 |
| 281 | Payments for CTE Programs | 4140 | | 0 | | | | | | | 0 | 0 |
| 282 | Total Payments to Other Govt Units | 4000 | | 0 | | | | | | | 0 | 0 |
| 283 | DEBT SERVICES (MR/SS) | 5000 | | | | | | | | | | |
| 284 | DEBT SERVICE - INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 285 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 286 | Tax Anticipation Notes | 5120 | | | | | | 0 | | | 0 | 0 |
| 287 | Corporate Personal Prop. Repl. Tax Anticipation Notes | 5130 | | | | | | 0 | | | 0 | 0 |
| 288 | State Aid Anticipation Certificates | 5140 | | | | | | 0 | | | 0 | 0 |
| 289 | Other (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 290 | Total Debt Services - Interest | 5000 | | | | | | 0 | | | 0 | 0 |
| 291 | PROVISION FOR CONTINGENCIES (MR/SS) | 6000 | | | | | | | | | | 0 |
| 292 | Total Disbursements/Expenditures | | | 85,579 | | | | 0 | | | 85,579 | 85,774 |
| 293 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 12,739 | |
| 294 | | | | | | | | | | | | |
| 295 | 60 - CAPITAL PROJECTS (CP) | | | | | | | | | | | |
| 296 | SUPPORT SERVICES (CP) | 2000 | | | | | | | | | | |
| 297 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 298 | Facilities Acquisition and Construction Services | 2530 | 0 | 0 | 0 | 0 | 311,826 | 0 | 0 | 0 | 311,826 | 311,826 |
| 299 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | Total Support Services | 2000 | 0 | 0 | 0 | 0 | 311,826 | 0 | 0 | 0 | 311,826 | 311,826 |
| 301 | PAYMENTS TO OTHER DIST & GOVT UNITS (CP) | 4000 | | | | | | | | | | |
| 302 | PAYMENTS TO OTHER GOVT UNITS (In-State) | | | | | | | | | | | |
| 303 | Payments to Regular Programs (In-State) | 4110 | | | 0 | | | 0 | | | 0 | 0 |
| 304 | Payments for Special Education Programs | 4120 | | | 0 | | | 0 | | | 0 | 0 |
| 305 | Payments for CTE Programs | 4140 | | | 0 | | | 0 | | | 0 | 0 |
| 306 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | 0 | | | 0 | | | 0 | 0 |
| 307 | Total Payments to Other Govt Units | 4000 | | | 0 | | | 0 | | | 0 | 0 |
| 308 | PROVISION FOR CONTINGENCIES (S&C/CI) | 6000 | | | | | | | | | | 0 |
| 309 | Total Disbursements/ Expenditures | | 0 | 0 | 0 | 0 | 311,826 | 0 | 0 | 0 | 311,826 | 311,826 |
| 310 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (311,824) | |
| 311 | | | | | | | | | | | | |

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

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

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

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

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

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

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

| 1 | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------|----------|----------|---------------|----------|---------------|----------|----------|----------|---------------|---------------|
| | Description (Enter Whole Dollars) | Funct # | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Budget |
| 422 | Other Interest or Short-Term Debt | 5150 | | | | | | 0 | | | 0 | 0 |
| 423 | Total Debt Services - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 424 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| | DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT | 5300 | | | | | | | | | | |
| 425 | (Lease/Purchase Principal Retired) ¹¹ | | | | | | | 0 | | | 0 | 0 |
| 426 | DEBT SERVICES - OTHER (Describe & Itemize) | 5400 | | | | | | 0 | | | 0 | 0 |
| 427 | Total Debt Services | 5000 | | | | | | 0 | | | 0 | 0 |
| 428 | PROVISIONS FOR CONTINGENCIES (TF) | 6000 | | | | | | | | | | 0 |
| 429 | Total Disbursements/Expenditures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | 0 | |
| 432 | 90 - FIRE PREVENTION & SAFETY FUND (FP&S) | | | | | | | | | | | |
| 433 | SUPPORT SERVICES (FP&S) | 2000 | | | | | | | | | | |
| 434 | SUPPORT SERVICES - BUSINESS | | | | | | | | | | | |
| 435 | Facilities Acquisition & Construction Services | 2530 | 0 | 0 | 5,875 | 0 | 42,437 | 0 | 0 | 0 | 48,312 | 48,315 |
| 436 | Operation & Maintenance of Plant Services | 2540 | 0 | 0 | 11,994 | 0 | 0 | 0 | 0 | 0 | 11,994 | 11,995 |
| 437 | Total Support Services - Business | 2500 | 0 | 0 | 17,869 | 0 | 42,437 | 0 | 0 | 0 | 60,306 | 60,310 |
| 438 | Other Support Services (Describe & Itemize) | 2900 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 439 | Total Support Services | 2000 | 0 | 0 | 17,869 | 0 | 42,437 | 0 | 0 | 0 | 60,306 | 60,310 |
| 440 | PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S) | 4000 | | | | | | | | | | |
| 441 | Payments to Regular Programs | 4110 | | | | | | 0 | | | 0 | 0 |
| 442 | Payments to Special Education Programs | 4120 | | | | | | 0 | | | 0 | 0 |
| 443 | Other Payments to In-State Govt. Units (Describe & Itemize) | 4190 | | | | | | 0 | | | 0 | 0 |
| 444 | Total Payments to Other Govt Units | 4000 | | | | | | 0 | | | 0 | 0 |
| 445 | DEBT SERVICES (FP&S) | 5000 | | | | | | | | | | |
| 446 | DEBT SERVICES- INTEREST ON SHORT-TERM DEBT | | | | | | | | | | | |
| 447 | Tax Anticipation Warrants | 5110 | | | | | | 0 | | | 0 | 0 |
| 448 | Other Interest on Short-Term Debt (Describe & Itemize) | 5150 | | | | | | 0 | | | 0 | 0 |
| 449 | Total Debt Service - Interest on Short-Term Debt | 5100 | | | | | | 0 | | | 0 | 0 |
| 450 | DEBT SERVICES - INTEREST ON LONG-TERM DEBT | 5200 | | | | | | 0 | | | 0 | 0 |
| | Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase | 5300 | | | | | | | | | | |
| 451 | Principal Retired) | | | | | | | 0 | | | 0 | 0 |
| 452 | Total Debt Service | 5000 | | | | | | 0 | | | 0 | 0 |
| 453 | PROVISION FOR CONTINGENCIES (FP&S) | 6000 | | | | | | | | | | 0 |
| 454 | Total Disbursements/Expenditures | | 0 | 0 | 17,869 | 0 | 42,437 | 0 | 0 | 0 | 60,306 | 60,310 |
| 455 | Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures | | | | | | | | | | (13,563) | |

| | A | B | C | D | E | F |
|----|---|---|--|--|---|---|
| 1 | SCHEDULE OF AD VALOREM TAX RECEIPTS | | | | | |
| 2 | Description (Enter Whole Dollars) | Taxes Received 7-1-22 thru 6-30-23 (from 2021 Levy & Prior Levies) * | Taxes Received (from the 2022 Levy) | Taxes Received (from 2021 & Prior Levies) | Total Estimated Taxes (from the 2022 Levy) | Estimated Taxes Due (from the 2022 Levy) |
| 3 | | | | (Column B - C) | | (Column E - C) |
| 4 | | Educational | 1,966,196 | | 1,966,196 | 2,096,678 |
| 5 | Operations & Maintenance | 237,747 | | 237,747 | 252,218 | 252,218 |
| 6 | Debt Services ** | 270,996 | | 270,996 | 280,357 | 280,357 |
| 7 | Transportation | 136,721 | | 136,721 | 145,042 | 145,042 |
| 8 | Municipal Retirement | 36,376 | | 36,376 | 32,389 | 32,389 |
| 9 | Capital Improvements | 0 | | 0 | 0 | 0 |
| 10 | Working Cash | 33,332 | | 33,332 | 35,178 | 35,178 |
| 11 | Tort Immunity | 0 | | 0 | 0 | 0 |
| 12 | Fire Prevention & Safety | 46,389 | | 46,389 | 49,215 | 49,215 |
| 13 | Leasing Levy | 0 | | 0 | 0 | 0 |
| 14 | Special Education | 17,862 | | 17,862 | 18,955 | 18,955 |
| 15 | Area Vocational Construction | 0 | | 0 | 0 | 0 |
| 16 | Social Security/Medicare Only | 48,815 | | 48,815 | 47,107 | 47,107 |
| 17 | Summer School | 0 | | 0 | 0 | 0 |
| 18 | Other (Describe & Itemize) | 11,143 | | 11,143 | 2,896 | 2,896 |
| 19 | Totals | 2,805,577 | 0 | 2,805,577 | 2,960,035 | 2,960,035 |
| 20 | | | | | | |
| 21 | <i>* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.</i> | | | | | |
| 22 | <i>** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).</i> | | | | | |

| | A | B | C | D | E | F | G | H | I | J |
|----|--|----------------------|---------------------------------|---|-------------------------------|-----------------------------|--------------------------------|--------------------------|---------------------------|------------------------------|
| 1 | SCHEDULE OF SHORT-TERM DEBT | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | Outstanding | Beginning | Issued | Retired | | | | |
| | | | July 1, 2022 | July 1, 2022 | July 1, 2022 thru | July 1, 2022 thru | | | | |
| | | | | | June 30, 2023 | June 30, 2023 | | | | |
| | | | | | | Outstanding | | | | |
| | | | | | | Ending June 30, 2023 | | | | |
| 3 | CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT) | | | | | | | | | |
| 4 | Total CPRT Notes | | | | | | | | 0 | |
| 5 | TAX ANTICIPATION WARRANTS (TAW) | | | | | | | | | |
| 6 | Educational Fund | | | | | | | | 0 | |
| 7 | Operations & Maintenance Fund | | | | | | | | 0 | |
| 8 | Debt Services - Construction | | | | | | | | 0 | |
| 9 | Debt Services - Working Cash | | | | | | | | 0 | |
| 10 | Debt Services - Refunding Bonds | | | | | | | | 0 | |
| 11 | Transportation Fund | | | | | | | | 0 | |
| 12 | Municipal Retirement/Social Security Fund | | | | | | | | 0 | |
| 13 | Fire Prevention & Safety Fund | | | | | | | | 0 | |
| 14 | Other - (Describe & Itemize) | | | | | | | | 0 | |
| 15 | Total TAWs | | 0 | 0 | 0 | 0 | | | 0 | |
| 16 | TAX ANTICIPATION NOTES (TAN) | | | | | | | | | |
| 17 | Educational Fund | | | | | | | | 0 | |
| 18 | Operations & Maintenance Fund | | | | | | | | 0 | |
| 19 | Fire Prevention & Safety Fund | | | | | | | | 0 | |
| 20 | Other - (Describe & Itemize) | | | | | | | | 0 | |
| 21 | Total TANs | | 0 | 0 | 0 | 0 | | | 0 | |
| 22 | TEACHERS'/EMPLOYEES' ORDERS (T/EO) | | | | | | | | | |
| 23 | Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds) | | | | | | | | 0 | |
| 24 | General State Aid/Evidence-Based Funding Anticipation Certificates | | | | | | | | | |
| 25 | Total (All Funds) | | | | | | | | 0 | |
| 26 | OTHER SHORT-TERM BORROWING | | | | | | | | | |
| 27 | Total Other Short-Term Borrowing (Describe & Itemize) | | | | | | | | 0 | |
| 28 | SCHEDULE OF LONG-TERM DEBT | | | | | | | | | |
| 29 | Part A: GASB 87 Leases Only | Date of Issue | Amount of Original Issue | Type of Issue * | Outstanding | Issued | Any differences | Retired | Outstanding Ending | Amount to be Provided |
| | | (mm/dd/yy) | | | Beginning July 1, 2022 | July 1, 2022 thru | (Described and Itemize) | July 1, 2022 thru | June 30, 2023 | for Payment on Long- |
| | | | | | | June 30, 2023 | | June 30, 2023 | | Term Debt |
| 30 | | | | | | | | | 0 | |
| 31 | | | | | | | | | 0 | |
| 32 | | | | | | | | | 0 | |
| 33 | | | | | | | | | 0 | |
| 34 | | | | | | | | | 0 | |
| 35 | | | | | | | | | 0 | |
| 36 | | | | | | | | | 0 | |
| 37 | | | | | | | | | 0 | |
| 38 | | | | | | | | | 0 | |
| 39 | | | | | | | | | 0 | |
| 40 | | | | | | | | | 0 | |
| 41 | | | | | | | | | 0 | |
| 42 | | | | | | | | | 0 | |
| 43 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Part B: Other Long-Term Debt | | | | | | | | | |
| 45 | Identification or Name of Issue | Date of Issue | Amount of Original Issue | Type of Issue * | Outstanding | Issued | Any differences | Retired | Outstanding Ending | Amount to be Provided |
| | | (mm/dd/yy) | | | Beginning July 1, 2022 | July 1, 2022 thru | (Described and Itemize) | July 1, 2022 thru | June 30, 2023 | for Payment on Long- |
| | | | | | | June 30, 2023 | | June 30, 2023 | | Term Debt |
| 46 | Building Bonds | 02/03/17 | 2,250,000 | 6 | 2,250,000 | | | | 2,250,000 | 2,245,534 |
| 47 | 2020 Series A Bond | 11/17/20 | 263,000 | 3 | 212,000 | | | 49,000 | 163,000 | 159,709 |
| 48 | 2020 Series B Bond | 11/17/20 | 612,000 | 3 | 491,000 | | | 118,000 | 373,000 | 363,718 |
| 49 | | | | | | | | | 0 | |
| 50 | | | | | | | | | 0 | |
| 51 | | | | | | | | | 0 | |
| 52 | | | | | | | | | 0 | |
| 53 | | | | | | | | | 0 | |
| 54 | | | | | | | | | 0 | |
| 55 | | | | | | | | | 0 | |
| 56 | | | | | | | | | 0 | |
| 57 | | | | | | | | | 0 | |
| 58 | | | | | | | | | 0 | |
| 59 | | | | | | | | | 0 | |
| 60 | | | | | | | | | 0 | |
| 61 | | | | | | | | | 0 | |
| 62 | | | | | | | | | 0 | |
| 63 | | | | | | | | | 0 | |
| 64 | | | 3,125,000 | | 2,953,000 | 0 | 0 | 167,000 | 2,786,000 | 2,768,961 |
| 65 | | | | | | | | | | |
| 66 | * Each type of debt issued must be identified separately with the amount: | | | | | | | | | |
| 67 | 1. Working Cash Fund Bonds | | | 4. Fire Prevent, Safety, Environmental and Energy Bonds | | | | 7. Other | | 10. Other |
| 68 | 2. Funding Bonds | | | 5. Tort Judgment Bonds | | | | 8. Other | | 11. Other |
| 69 | 3. Refunding Bonds | | | 6. Building Bonds | | | | 9. Other | | 12. Other |

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

| | A | B | C | D | E | F | G | H | I | J | K | |
|----|--|---|---|---|---|-------------------------------|----------------------------------|--------------------------|-------------------------------------|---|-------------------------|--|
| 1 | SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES | | | | | | | | | | | |
| 2 | Description (Enter Whole Dollars) | | | | | Account No | Tort Immunity^a | Special Education | Area Vocational Construction | School Facility Occupation Taxes^b | Driver Education | |
| 3 | Cash Basis Fund Balance as of July 1, 2022 | | | | | | | | | | | |
| 4 | RECEIPTS: | | | | | | | | | | | |
| 5 | Ad Valorem Taxes Received by District | | | | | 10, 20, 40 or 50-1100, 80 | 0 | 17,862 | | | | |
| 6 | Earnings on Investments | | | | | 10, 20, 40, 50 or 60-1500, 80 | 0 | | | | | |
| 7 | Drivers' Education Fees | | | | | 10-1970 | | | | | | |
| 8 | School Facility Occupation Tax Proceeds | | | | | 30 or 60-1983 | | | | | | |
| 9 | Driver Education | | | | | 10 or 20-3370 | | | | | | |
| 10 | Other Receipts (Describe & Itemize) | | | | | -- | 0 | | | | | |
| 11 | Sale of Bonds | | | | | 10, 20, 40 or 60-7200 | | | | | | |
| 12 | Total Receipts | | | | | | 0 | 17,862 | 0 | 0 | 0 | |
| 13 | DISBURSEMENTS: | | | | | | | | | | | |
| 14 | Instruction | | | | | 10 or 50-1000 | | 17,862 | | | | |
| 15 | Facilities Acquisition & Construction Services | | | | | 20 or 60-2530 | | | | | | |
| 16 | Tort Immunity Services | | | | | 80 | 0 | | | | | |
| 17 | DEBT SERVICE | | | | | | | | | | | |
| 18 | Debt Services - Interest on Long-Term Debt | | | | | 30-5200 | | | | | | |
| 19 | Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired) | | | | | 30-5300 | | | | | | |
| 20 | Debt Services Other (Describe & Itemize) | | | | | 30-5400 | | | | | | |
| 21 | Total Debt Services | | | | | | | | | 0 | | |
| 22 | Other Disbursements (Describe & Itemize) | | | | | -- | | | | | | |
| 23 | Total Disbursements | | | | | | 0 | 17,862 | 0 | 0 | 0 | |
| 24 | Ending Cash Basis Fund Balance as of June 30, 2023 | | | | | | 0 | 0 | 0 | 0 | 0 | |
| 25 | Reserved Cash Balance | | | | | 714 | | | | | | |
| 26 | Unreserved Cash Balance | | | | | 730 | 0 | 0 | 0 | 0 | 0 | |
| 28 | SCHEDULE OF TORT IMMUNITY EXPENDITURES^a | | | | | | | | | | | |
| 29 | | | | | | | | | | | | |
| 30 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? | | | | | | | | | | | |
| 31 | If yes, list in the aggregate the following: | | | | | Total Claims Payments: | 0 | | | | | |
| 32 | | | | | | Total Reserve Remaining: | 0 | | | | | |
| 34 | In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category. | | | | | | | | | | | |
| 35 | Expenditures: | | | | | | | | | | | |
| 36 | Workers' Compensation Act and/or Workers' Occupational Disease Act | | | | | | 0 | | | | | |
| 37 | Unemployment Insurance Act | | | | | | 0 | | | | | |
| 38 | Insurance (Regular or Self-Insurance) | | | | | | 0 | | | | | |
| 39 | Risk Management and Claims Service | | | | | | 0 | | | | | |
| 40 | Judgments/Settlements | | | | | | 0 | | | | | |
| 41 | Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction | | | | | | 0 | | | | | |
| 42 | Reciprocal Insurance Payments (Insurance Code 72, 76, and 81) | | | | | | 0 | | | | | |
| 43 | Legal Services | | | | | | 0 | | | | | |
| 44 | Principal and Interest on Tort Bonds | | | | | | 0 | | | | | |
| 45 | Other -Explain on Itemization 44 tab | | | | | | 0 | | | | | |
| 46 | Total | | | | | | 0 | | | | | |
| 47 | G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0 | | | | | | OK | | | | | |
| 49 | Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year. | | | | | | | | | | | |
| 50 | 55 ILCS 5/5-1006.7 | | | | | | | | | | | |

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

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | A | B | C | D | E | F | G | H | I | J | K | L |
| 1 | CARES, CRRSA, and ARP SCHEDULE - FY 2023 | | | | | | | | | | | |
| 2 | Please read schedule instructions before completing. | | | | | | | | | | | |
| 3 | <div style="border: 1px solid black; padding: 5px; display: inline-block;">Click below for schedule instructions:</div> | | | | | | | | | | | |
| 4 | <div style="border: 1px solid black; padding: 10px; display: inline-block; background-color: #4a86e8; color: white; font-weight: bold; font-size: 1.2em;">SCHEDULE INSTRUCTIONS</div> | | | | | | | | | | | |
| 5 | <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 30%; border: 1px solid black; padding: 5px;"> Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2023? </div> <div style="width: 15%; text-align: center; border: 1px solid black; padding: 5px; background-color: #d9ead3;"> X </div> <div style="width: 15%; text-align: center; border: 1px solid black; padding: 5px; background-color: #d9ead3;"> Yes </div> <div style="width: 15%; text-align: center; border: 1px solid black; padding: 5px; background-color: #d9ead3;"> No </div> </div> | | | | | | | | | | | |

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

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

Part 1: CARES, CRRSA, and ARP REVENUE

| | |
|--------------------------|--|
| Revenue Section A | Section A is for revenue recognized in FY 2023 reported on the FY 2023 AFR for FY 2020, FY 2021 and/or FY 2022 EXPENDITURES claimed on July 1, 2022, through June 30, 2023, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020, FY 2021, and/or FY 2022 AFR. |
|--------------------------|--|

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

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

| | | (10) | (20) | (30) | (40) | (50) | (60) | (70) | (80) | (90) | Total |
|--|--------|-------------|--------------------------|---------------|----------------|---------------------------------------|------------------|--------------|------|--------------------------|--------|
| Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue | Acct # | Educational | Operations & Maintenance | Debt Services | Transportation | Municipal Retirement/ Social Security | Capital Projects | Working Cash | Tort | Fire Prevention & Safety | |
| ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL) | 4998 | | | | | | | | | | 0 |
| ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST) | 4998 | | | | | | | | | | 0 |
| GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC) | 4998 | | | | | | | | | | 0 |
| GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK) | 4998 | | | | | | | | | | 0 |
| ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3) | 4998 | 13,650 | | | | 159 | | | | | 13,809 |
| CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN) | 4210 | | | | | | | | | | 0 |
| ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC) | 4210 | 12,423 | | | | | | | | | 12,423 |
| ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE) | 4998 | 8,715 | | | | | | | | | 8,715 |
| ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL) | 4998 | | | | | | | | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|----|---|------|--------|---|---|---|-----|---|---|---|---|--------|
| 34 | CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW) | 4998 | | | | | | | | | | 0 |
| 35 | Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 36 | Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 37 | Other ARP Revenue (not accounted for above) (Describe on Itemization tab) | 4998 | | | | | | | | | | 0 |
| 38 | (Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B | 4998 | | | | | | | | | | 0 |
| 39 | Total Revenue Section B | | 34,788 | 0 | | 0 | 159 | 0 | | | 0 | 34,947 |

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

| | | | | | | | | | | | | |
|----|--|------|--------|----|--|----|-----|----|--|--|----|--------|
| 41 | Total Other Federal Revenue (Section A plus Section B) | 4998 | 22,365 | 0 | | 0 | 159 | 0 | | | 0 | 22,524 |
| 42 | Total Other Federal Revenue from Revenue Tab | 4998 | 22,365 | 0 | | 0 | 159 | 0 | | | 0 | 22,524 |
| 43 | Difference (must equal 0) | | 0 | 0 | | 0 | 0 | 0 | | | 0 | 0 |
| 44 | Error must be corrected before submitting to ISBE | | OK | OK | | OK | OK | OK | | | OK | OK |

Part 2: CARES, CRRSA, and ARP EXPENDITURES

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

Expenditure Section A:

ESSER I EXPENDITURES (CARES)

-----DISBURSEMENTS-----

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

Expenditure Section B:

ESSER II EXPENDITURES (CRRSA)

-----DISBURSEMENTS-----

| | | (100) Salaries | (200) Employee Benefits | (300) Purchased Services | (400) Supplies & Materials | (500) Capital Outlay | (600) Other | (700) Non-Capitalized Equipment | (800) Termination Benefits | (900) Total Expenditures |
|----|---|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|
| 70 | FUNCTION | | | | | | | | | |
| 71 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | |
| 72 | INSTRUCTION Total Expenditures | | | | | | | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|--|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|---|---|---|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--|--|--|--|--|--|--|--|--|
| 73 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 78 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 80 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 81 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 82 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 83 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 84 | Expenditure Section C: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 85 | GEER I EXPENDITURES (CARES) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 86 | -----DISBURSEMENTS----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 87 | <table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | | | | | | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | |
| (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 88 | FUNCTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 89 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 90 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 91 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 93 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 94 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 95 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 96 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 98 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 99 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 101 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 102 | Expenditure Section D: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 103 | GEER II EXPENDITURES (CRRSA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 104 | -----DISBURSEMENTS----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 105 | <table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | | | | | | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | |
| (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 106 | FUNCTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 107 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 108 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 109 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 111 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 112 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 113 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--------|
| 114 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 115 | | | | | | | | | | | | |
| 116 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 117 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 118 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 119 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 120 | Expenditure Section E: | | | | | | | | | | | |
| 121 | ESSER III EXPENDITURES (ARP) | | | | | | | | | | | |
| 122 | -----DISBURSEMENTS----- | | | | | | | | | | | |
| 123 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 124 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 125 | FUNCTION | | | | | | | | | | | |
| 125 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 126 | INSTRUCTION Total Expenditures | 1000 | 13,325 | 3,256 | | | | | | | | 16,581 |
| 127 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 128 | | | | | | | | | | | | |
| 129 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 130 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 131 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 132 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 133 | | | | | | | | | | | | |
| 134 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 135 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 136 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 137 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 138 | Expenditure Section F: | | | | | | | | | | | |
| 139 | CRRSA Child Nutrition (CRRSA) | | | | | | | | | | | |
| 140 | -----DISBURSEMENTS----- | | | | | | | | | | | |
| 141 | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | |
| 142 | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | |
| 143 | FUNCTION | | | | | | | | | | | |
| 143 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 144 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 145 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 146 | | | | | | | | | | | | |
| 147 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 148 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 149 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 150 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 151 | | | | | | | | | | | | |
| 152 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 153 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|-------------------------|---|-------------------|----------------------------|-----------------------------|-------------------------------|-------------------------|----------------|------------------------------------|-------------------------------|-----------------------------|
| 154 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 155 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 156 | Expenditure Section G: | | | | | | | | | | | |
| 157 | ARP Child Nutrition (ARP) | | | | | | | | | | | |
| 158 | -----DISBURSEMENTS----- | | | | | | | | | | | |
| 159 | | | | (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 |
| 160 | FUNCTION | | | | | | | | | | | |
| 161 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 162 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 163 | SUPPORT SERVICES Total Expenditures | 2000 | | | | 12,423 | | | | | | 12,423 |
| 164 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 165 | FUNCTION | | | | | | | | | | | |
| 166 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 167 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 168 | FOOD SERVICES (Total) | 2560 | | | | 12,423 | | | | | | 12,423 |
| 169 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 170 | FUNCTION | | | | | | | | | | | |
| 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 | | | | | | 0 |
| 173 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 174 | Expenditure Section H: | | | | | | | | | | | |
| 175 | ARP IDEA (ARP) | | | | | | | | | | | |
| 176 | -----DISBURSEMENTS----- | | | | | | | | | | | |
| 177 | | | | (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 |
| 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 | | | | 320 | | | | | | 320 |
| 182 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 183 | FUNCTION | | | | | | | | | | | |
| 184 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 185 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 186 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 187 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 188 | FUNCTION | | | | | | | | | | | |
| 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 | | | | | | 0 |
| 191 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | | 0 | 0 | 0 | | 0 | | 0 |
| 192 | Expenditure Section I: | | | | | | | | | | | |

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

| | A | B | C | D | E | F | G | H | I | J | K | L |
|-----|--|------------------|---|-------------------------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|
| 193 | ARP Homeless I (ARP) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 194 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 195 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 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 | | | | | | | | | | | | |
| 201 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 202 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 203 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 204 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 205 | | | | | | | | | | | | |
| 206 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 207 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 208 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 209 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 210 | Expenditure Section J: | | | | | | | | | | | |
| 211 | CURES (Coronavirus State and Local Fiscal Recovery Funds) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 212 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 213 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 214 | FUNCTION | | | | | | | | | | | |
| 215 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |
| 216 | INSTRUCTION Total Expenditures | 1000 | | | | | | | | | | 0 |
| 217 | SUPPORT SERVICES Total Expenditures | 2000 | | | | | | | | | | 0 |
| 218 | | | | | | | | | | | | |
| 219 | 2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above) | | | | | | | | | | | |
| 220 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | 0 |
| 221 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | 0 |
| 222 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 |
| 223 | | | | | | | | | | | | |
| 224 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | |
| 225 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 |
| 226 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 |
| 227 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 |
| 228 | Expenditure Section K: | | | | | | | | | | | |
| 229 | Other CARES Act Expenditures (not accounted for above) | | | -----DISBURSEMENTS----- | | | | | | | | |
| 230 | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) |
| 231 | | | | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures |
| 232 | FUNCTION | | | | | | | | | | | |
| 233 | 1. List the total expenditures for the Functions 1000 and 2000 below | | | | | | | | | | | |

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

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

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

| | A | B | C | D | E | F | G | H | I | J | K | L | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------|---|--------------------|----------------------|----------------|-------|---------------------------|----------------------|-----------------------------|--------|---|---|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------|-------------------|--------------------|----------------------|----------------|-------|---------------------------|----------------------|--------------------|--------|-------|---|---|---|---|---|---|--------|---|---|---|--------|---|---|---|---|--------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--------|---|---|---|---|--------|--|--|--|--|--|--|--|--|-----------------------------|--------|
| 276 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 278 | 3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above). | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 279 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000) | 1000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 280 | TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000) | 2000 | | | | | | | | | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 281 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 282 | Expenditure Section N: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 284 | TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 285 | -----DISBURSEMENTS----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 286 | <table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td>13,325</td> <td>3,256</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>16,581</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>12,743</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>12,743</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>12,423</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>12,423</td> </tr> <tr> <td colspan="8"></td> <td>Functions 1000 & 2000 total</td> <td>29,324</td> </tr> </tbody> </table> | | | | | | | | | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | 13,325 | 3,256 | 0 | 0 | 0 | 0 | 0 | 0 | 16,581 | 0 | 0 | 0 | 12,743 | 0 | 0 | 0 | 0 | 12,743 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,423 | 0 | 0 | 0 | 0 | 12,423 | | | | | | | | | Functions 1000 & 2000 total | 29,324 |
| (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13,325 | 3,256 | 0 | 0 | 0 | 0 | 0 | 0 | 16,581 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 12,743 | 0 | 0 | 0 | 0 | 12,743 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 12,423 | 0 | 0 | 0 | 0 | 12,423 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | Functions 1000 & 2000 total | 29,324 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 287 | FUNCTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 288 | INSTRUCTION | 1000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 289 | SUPPORT SERVICES | 2000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 290 | Facilities Acquisition and Construction Services (Total) | 2530 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 291 | OPERATION & MAINTENANCE OF PLANT SERVICES (Total) | 2540 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 292 | FOOD SERVICES (Total) | 2560 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 293 | TOTAL EXPENDITURES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 294 | Expenditure Section O: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 296 | TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 297 | -----DISBURSEMENTS----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 298 | <table border="1"> <thead> <tr> <th>(100)</th> <th>(200)</th> <th>(300)</th> <th>(400)</th> <th>(500)</th> <th>(600)</th> <th>(700)</th> <th>(800)</th> <th>(900)</th> </tr> <tr> <th>Salaries</th> <th>Employee Benefits</th> <th>Purchased Services</th> <th>Supplies & Materials</th> <th>Capital Outlay</th> <th>Other</th> <th>Non-Capitalized Equipment</th> <th>Termination Benefits</th> <th>Total Expenditures</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | | | | | | | | | | (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (100) | (200) | (300) | (400) | (500) | (600) | (700) | (800) | (900) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries | Employee Benefits | Purchased Services | Supplies & Materials | Capital Outlay | Other | Non-Capitalized Equipment | Termination Benefits | Total Expenditures | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 299 | FUNCTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 300 | TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures) | Total Technology | | | 0 | 0 | 0 | | | 0 | | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | A | B | C | D | E | F | G | H | I | J | K | L | |
|----|---|---------------|------------------------------------|---|--|----------------------------------|----------------------|--|--|---|--|---|-----------|
| 1 | SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION | | | | | | | | | | | | |
| 2 | 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 | |
| 3 | Works of Art & Historical Treasures | 210 | 0 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Land | 220 | | | | | | | | | | | |
| 5 | Non-Depreciable Land | 221 | 125,600 | 0 | 0 | 125,600 | | | | | | | 125,600 |
| 6 | Depreciable Land | 222 | 0 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 0 |
| 7 | Buildings | 230 | | | | | | | | | | | |
| 8 | Permanent Buildings | 231 | 8,422,065 | 703,755 | 0 | 9,125,820 | | 50 | 2,623,307 | 177,478 | 0 | 2,800,785 | 6,325,035 |
| 9 | Temporary Buildings | 232 | 0 | 0 | 0 | 0 | | 20 | 0 | 0 | 0 | 0 | 0 |
| 10 | Improvements Other than Buildings (Infrastructure) | 240 | 890,206 | 0 | 0 | 890,206 | | 20 | 695,365 | 39,240 | 0 | 734,605 | 155,601 |
| 11 | Capitalized Equipment | 250 | | | | | | | | | | | |
| 12 | 10 Yr Schedule | 251 | 489,300 | 46,454 | 49,939 | 485,815 | | 10 | 268,089 | 48,579 | 49,939 | 266,729 | 219,086 |
| 13 | 5 Yr Schedule | 252 | 23,260 | 0 | 0 | 23,260 | | 5 | 23,260 | 0 | 0 | 23,260 | 0 |
| 14 | 3 Yr Schedule | 253 | 0 | 0 | 0 | 0 | | 3 | 0 | 0 | 0 | 0 | 0 |
| 15 | Construction in Progress | 260 | 349,492 | 0 | 349,492 | 0 | | -- | | | | | 0 |
| 16 | Total Capital Assets | 200 | 10,299,923 | 750,209 | 399,431 | 10,650,701 | | | 3,610,021 | 265,297 | 49,939 | 3,825,379 | 6,825,322 |
| 17 | Non-Capitalized Equipment | 700 | | | | 0 | | 10 | | 0 | | | |
| 18 | Allowable Depreciation | | | | | | | | | 265,297 | | | |

| | A | B | C | D | E | F |
|-----|---|--|---------------------------|---|----|------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 3 | | | | | | |
| 4 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 5 | | | | | | |
| 6 | OPERATING EXPENSE PER PUPIL | | | | | |
| 7 | EXPENDITURES: | | | | | |
| 8 | ED | Expenditures 16-24, L116 | | Total Expenditures | \$ | 2,856,672 |
| 9 | O&M | Expenditures 16-24, L155 | | Total Expenditures | | 298,260 |
| 10 | DS | Expenditures 16-24, L178 | | Total Expenditures | | 272,278 |
| 11 | TR | Expenditures 16-24, L214 | | Total Expenditures | | 263,122 |
| 12 | MR/SS | Expenditures 16-24, L292 | | Total Expenditures | | 85,579 |
| 13 | TORT | Expenditures 16-24, L422 | | Total Expenditures | | 0 |
| 14 | | | | Total Expenditures | \$ | 3,775,911 |
| 15 | | | | | | |
| 16 | LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM: | | | | | |
| 17 | | | | | | |
| 18 | TR | Revenues 10-15, L43, Col F | 1412 | Regular - Transp Fees from Other Districts (In State) | \$ | 0 |
| 19 | TR | Revenues 10-15, L47, Col F | 1421 | Summer Sch - Transp. Fees from Pupils or Parents (In State) | | 0 |
| 20 | TR | Revenues 10-15, L48, Col F | 1422 | Summer Sch - Transp. Fees from Other Districts (In State) | | 0 |
| 21 | TR | Revenues 10-15, L49, Col F | 1423 | Summer Sch - Transp. Fees from Other Sources (In State) | | 0 |
| 22 | TR | Revenues 10-15, L50 Col F | 1424 | Summer Sch - Transp. Fees from Other Sources (Out of State) | | 0 |
| 23 | TR | Revenues 10-15, L52, Col F | 1432 | CTE - Transp Fees from Other Districts (In State) | | 0 |
| 24 | TR | Revenues 10-15, L56, Col F | 1442 | Special Ed - Transp Fees from Other Districts (In State) | | 0 |
| 25 | TR | Revenues 10-15, L59, Col F | 1451 | Adult - Transp Fees from Pupils or Parents (In State) | | 0 |
| 26 | TR | Revenues 10-15, L60, Col F | 1452 | Adult - Transp Fees from Other Districts (In State) | | 0 |
| 27 | TR | Revenues 10-15, L61, Col F | 1453 | Adult - Transp Fees from Other Sources (In State) | | 0 |
| 28 | TR | Revenues 10-15, L62, Col F | 1454 | Adult - Transp Fees from Other Sources (Out of State) | | 0 |
| 29 | O&M-TR | Revenues 10-15, L151, Col D & F | 3410 | Adult Ed (from ICCB) | | 0 |
| 30 | O&M-TR | Revenues 10-15, L152, Col D & F | 3499 | Adult Ed - Other (Describe & Itemize) | | 0 |
| 31 | O&M-TR | Revenues 10-15, L214, Col D,F | 4600 | Fed - Spec Education - Preschool Flow-Through | | 0 |
| 32 | O&M-TR | Revenues 10-15, L215, Col D,F | 4605 | Fed - Spec Education - Preschool Discretionary | | 0 |
| 33 | O&M | Revenues 10-15, L225, Col D | 4810 | Federal - Adult Education | | 0 |
| 34 | ED | Expenditures 16-24, L7, Col K - (G+) | 1125 | Pre-K Programs | | 0 |
| 35 | ED | Expenditures 16-24, L9, Col K - (G+) | 1225 | Special Education Programs Pre-K | | 0 |
| 36 | ED | Expenditures 16-24, L11, Col K - (G+) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 37 | ED | Expenditures 16-24, L12, Col K - (G+) | 1300 | Adult/Continuing Education Programs | | 0 |
| 38 | ED | Expenditures 16-24, L15, Col K - (G+) | 1600 | Summer School Programs | | 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 | | 4,172 |
| 41 | ED | Expenditures 16-24, L22, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 101,802 |
| 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 | | 0 |
| 53 | ED | Expenditures 16-24, L104, Col K | 4000 | Total Payments to Other Govt Units | | 111,643 |
| 54 | ED | Expenditures 16-24, L116, Col G | - | Capital Outlay | | 27,748 |
| 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 | | 18,706 |
| 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 | | 167,000 |
| 62 | TR | Expenditures 16-24, L189, Col K - (G+) | 3000 | Community Services | | 0 |
| 63 | TR | Expenditures 16-24, L200, Col K | 4000 | Total Payments to Other Govt Units | | 251,529 |
| 64 | TR | Expenditures 16-24, L210, Col K | 5300 | Debt Service - Payments of Principal on Long-Term Debt | | 0 |
| 65 | TR | Expenditures 16-24, L214, Col G | - | Capital Outlay | | 0 |
| 66 | TR | Expenditures 16-24, L214, Col I | - | Non-Capitalized Equipment | | 0 |
| 67 | MR/SS | Expenditures 16-24, L220, Col K | 1125 | Pre-K Programs | | 0 |
| 68 | MR/SS | Expenditures 16-24, L222, Col K | 1225 | Special Education Programs - Pre-K | | 0 |
| 69 | MR/SS | Expenditures 16-24, L224, Col K | 1275 | Remedial and Supplemental Programs - Pre-K | | 0 |
| 70 | MR/SS | Expenditures 16-24, L225, Col K | 1300 | Adult/Continuing Education Programs | | 0 |
| 71 | MR/SS | Expenditures 16-24, L228, Col K | 1600 | Summer School Programs | | 0 |
| 72 | MR/SS | Expenditures 16-24, L277, Col K | 3000 | Community Services | | 0 |
| 73 | MR/SS | Expenditures 16-24, L282, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 74 | Tort | Expenditures 16-24, L318, Col K - (G+) | 1125 | Pre-K Programs | | 0 |
| 75 | Tort | Expenditures 16-24, L320, Col K - (G+) | 1225 | Special Education Programs Pre-K | | 0 |
| 76 | Tort | Expenditures 16-24, L322, Col K - (G+) | 1275 | Remedial and Supplemental Programs Pre-K | | 0 |
| 77 | Tort | Expenditures 16-24, L323, Col K - (G+) | 1300 | Adult/Continuing Education Programs | | 0 |
| 78 | Tort | Expenditures 16-24, L326, Col K - (G+) | 1600 | Summer School Programs | | 0 |
| 79 | Tort | Expenditures 16-24, L331, Col K | 1910 | Pre-K Programs - Private Tuition | | 0 |
| 80 | Tort | Expenditures 16-24, L332, Col K | 1911 | Regular K-12 Programs - Private Tuition | | 0 |
| 81 | Tort | Expenditures 16-24, L333, Col K | 1912 | Special Education Programs K-12 - Private Tuition | | 0 |
| 82 | Tort | Expenditures 16-24, L334, Col K | 1913 | Special Education Programs Pre-K - Tuition | | 0 |
| 83 | Tort | Expenditures 16-24, L335, Col K | 1914 | Remedial/Supplemental Programs K-12 - Private Tuition | | 0 |
| 84 | Tort | Expenditures 16-24, L336, Col K | 1915 | Remedial/Supplemental Programs Pre-K - Private Tuition | | 0 |
| 85 | Tort | Expenditures 16-24, L337, Col K | 1916 | Adult/Continuing Education Programs - Private Tuition | | 0 |
| 86 | Tort | Expenditures 16-24, L338, Col K | 1917 | CTE Programs - Private Tuition | | 0 |
| 87 | Tort | Expenditures 16-24, L339, Col K | 1918 | Interscholastic Programs - Private Tuition | | 0 |
| 88 | Tort | Expenditures 16-24, L340, Col K | 1919 | Summer School Programs - Private Tuition | | 0 |
| 89 | Tort | Expenditures 16-24, L341, Col K | 1920 | Gifted Programs - Private Tuition | | 0 |
| 90 | Tort | Expenditures 16-24, L342, Col K | 1921 | Bilingual Programs - Private Tuition | | 0 |
| 91 | Tort | Expenditures 16-24, L343, Col K | 1922 | Truants Alternative/Optional Ed Progs - Private Tuition | | 0 |
| 92 | Tort | Expenditures 16-24, L387, Col K - (G+) | 3000 | Community Services | | 0 |
| 93 | Tort | Expenditures 16-24, L414, Col K | 4000 | Total Payments to Other Govt Units | | 0 |
| 94 | Tort | Expenditures 16-24, L422, Col G | - | Capital Outlay | | 0 |
| 95 | Tort | Expenditures 16-24, L422, Col I | - | Non-Capitalized Equipment | | 0 |
| 96 | | | | Total Deductions for OEPP Computation (Sum of Lines 18 - 95) | \$ | 682,600 |
| 97 | | | | Total Operating Expenses Regular K-12 (Line 14 minus Line 96) | | 3,093,311 |
| 98 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 | | 184.55 |
| 99 | | | | Estimated OEPP (Line 97 divided by Line 98) | \$ | 16,761.37 |
| 100 | | | | | | |

| | A | B | C | D | E | F |
|-----|---|--------------------------------------|---------------------------|---|----|------------------|
| 1 | ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2022 - 2023) | | | | | |
| 2 | <i>This schedule is completed for school districts only.</i> | | | | | |
| 3 | Fund | Sheet, Row | ACCOUNT NO - TITLE | | | Amount |
| 4 | 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 | | 56,955 |
| 115 | ED-O&M | Revenues 10-15, L83, Col C,D | 1700 | Total District/School Activity Income (without Student Activity Funds) | | 6,764 |
| 116 | ED | Revenues 10-15, L86, Col C | 1811 | Rentals - Regular Textbooks | | 13,126 |
| 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 | | 653 |
| 122 | ED-O&M-TR | Revenues 10-15, L100, Col C,D,F | 1940 | Services Provided Other Districts | | 15,009 |
| 123 | ED-O&M-DS-TR-MR/SS | Revenues 10-15, L106, Col C,D,E,F,G | 1991 | Payment from Other Districts | | 0 |
| 124 | ED | Revenues 10-15, L108, Col C | 1993 | Other Local Fees (Describe & Itemize) | | 0 |
| 125 | ED-O&M-TR | Revenues 10-15, L134, Col C,D,F | 3100 | Total Special Education | | 38,463 |
| 126 | ED-O&M-MR/SS | Revenues 10-15, L143, Col C,D,G | 3200 | Total Career and Technical Education | | 0 |
| 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 | | 216 |
| 129 | ED-O&M-MR/SS | Revenues 10-15, L149, Col C,D,G | 3365 | School Breakfast Initiative | | 0 |
| 130 | ED-O&M | Revenues 10-15, L150, Col C,D | 3370 | Driver Education | | 0 |
| 131 | ED-O&M-TR-MR/SS | Revenues 10-15, L157, Col C,D,F,G | 3500 | Total Transportation | | 112,790 |
| 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 | | 0 |
| 141 | ED-O&M-DS-TR-MR/SS-Tort | Revenues 10-15, L170, Col C-G | 3999 | Other Restricted Revenue from State Sources | | 0 |
| 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 | | 19,275 |
| 144 | ED-O&M-TR-MR/SS | Revenues 10-15, L190, Col C,D,F,G | 4100 | Total Title V | | 0 |
| 145 | ED-MR/SS | Revenues 10-15, L200, Col C,G | 4200 | Total Food Service | | 65,972 |
| 146 | ED-O&M-TR-MR/SS | Revenues 10-15, L206, Col C,D,F,G | 4300 | Total Title I | | 56,929 |
| 147 | ED-O&M-TR-MR/SS | Revenues 10-15, L211, Col C,D,F,G | 4400 | Total Title IV | | 0 |
| 148 | ED-O&M-TR-MR/SS | Revenues 10-15, L212, Col C,D,F,G | 4620 | Fed - Spec Education - IDEA - Flow Through | | 48,119 |
| 149 | ED-O&M-TR-MR/SS | Revenues 10-15, L217, Col C,D,F,G | 4625 | Fed - Spec Education - IDEA - Room & Board | | 0 |
| 150 | ED-O&M-TR-MR/SS | Revenues 10-15, L218, Col C,D,F,G | 4630 | Fed - Spec Education - IDEA - Discretionary | | 0 |
| 151 | ED-O&M-TR-MR/SS | Revenues 10-15, L219, Col C,D,F,G | 4699 | Fed - Spec Education - IDEA - Other (Describe & Itemize) | | 0 |
| 152 | ED-O&M-MR/SS | Revenues 10-15, L222, Col C,D,G | 4700 | Total CTE - Perkins | | 0 |
| 177 | ED-O&M-DS-TR-MR/SS-Tort | Revenue Adjustments (C225 thru J254) | 4800 | Total ARRA Program Adjustments | | 0 |
| 178 | ED | Revenues 10-15, L256, Col C | 4901 | Race to the Top | | 0 |
| 179 | ED-O&M-TR-MR/SS | Revenues 10-15, L257, Col C,D,F,G | 4902 | Race to the Top-Preschool Expansion Grant | | 0 |
| 180 | ED-TR-MR/SS | Revenues 10-15, L258, Col C,F,G | 4905 | Title III - Immigrant Education Program (IEP) | | 0 |
| 181 | ED-TR-MR/SS | Revenues 10-15, L259, Col C,F,G | 4909 | Title III - Language Inst Program - Limited Eng (LIPLEP) | | 0 |
| 182 | ED-O&M-TR-MR/SS | Revenues 10-15, L260, Col C,D,F,G | 4920 | McKinney Education for Homeless Children | | 0 |
| 183 | ED-O&M-TR-MR/SS | Revenues 10-15, L261, Col C,D,F,G | 4930 | Title II - Eisenhower Professional Development Formula | | 0 |
| 184 | ED-O&M-TR-MR/SS | Revenues 10-15, L262, Col C,D,F,G | 4932 | Title II - Teacher Quality | | 6,594 |
| 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 | | 6,001 |
| 190 | ED-O&M-TR-MR/SS | Revenues 10-15, L268, Col C,D,F,G | 4992 | Medicaid Matching Funds - Fee-for-Service Program | | 20,551 |
| 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) | | 24,857 |
| | Federal Stimulus Revenue | CARES CRRSA ARP Schedule | | Adjusting for FY20, FY21, or FY22 revenue received in FY23 for FY20, FY21, or FY22 Expenses | | 0 |
| 192 | | | | | | 0 |
| 193 | ED-TR-MR/SS | Revenues (Part of EBF Payment) | 3100 | Special Education Contributions from EBF Funds ** | | 66,299 |
| 194 | ED-MR/SS | Revenues (Part of EBF Payment) | 3300 | English Learning (Bilingual) Contributions from EBF Funds ** | | 0 |
| 195 | | | | | | 0 |
| 196 | | | | Total Deductions for PCTC Computation Line 104 through Line 193 | \$ | 558,574 |
| 197 | | | | Net Operating Expense for Tuition Computation (Line 97 minus Line 195) | | 2,534,737 |
| 198 | | | | Total Depreciation Allowance (from page 36, Line 18, Col I) | | 265,297 |
| 199 | | | | Total Allowance for PCTC Computation (Line 196 plus Line 197) | | 2,800,034 |
| 200 | | | | 9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2022-2023 | | 184.55 |
| 201 | | | | Total Estimated PCTC (Line 198 divided by Line 199) * | \$ | 15,172.23 |
| 202 | | | | | | |
| 203 | *The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA. | | | | | |
| 204 | **Go to the Evidence-Based Funding Distribution Calculation webpage. | | | | | |
| 205 | Under Reports, open the FY 2023 Special Education Funding Allocation Calculation Details and the FY 2023 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter "0" if the district does not have allocations for lines 192 and 193. | | | | | |

Current Year Payment on Contracts For Indirect Cost Rate Computation

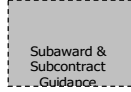
Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



[Indirect Cost Rate Plan](#)

Column A, B, C, D below must be completed for each contract. Enter Column B without hypens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2025.

| Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A) | Fund- Function- Object Number (Column B) | Enter Contracted Company Name (Column C) | Enter Current Year Amount Paid on Contract <small>(must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab)</small> (Column D) | Contract Amount Applied to the Indirect Cost Rate Base (Column E) | Contract Amount deducted from the Indirect Cost Rate Base (Column F) |
|--|--|--|--|---|--|
| <i>Enter as shown here: ED-Instruction-Other</i> | <i>10-1000-600</i> | <i>Company Name</i> | <i>500,000</i> | <i>25,000</i> | <i>475,000</i> |
| ED - Instruction - Other | 10-1000-600 | Childrens Home Association of IL | 100,014 | 25,000 | 75,014 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
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| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| | | | | 0 | 0 |
| Total | | | 100,014 | 0 | 75,014 |

ESTIMATED INDIRECT COST DATA

| | A | B | C | D | E | F | G |
|----|--|-----------------|---|---------------------------|---------------------|-----------------------------|---------------------|
| 1 | ESTIMATED INDIRECT COST RATE DATA | | | | | | |
| 2 | SECTION I | | | | | | |
| 3 | Financial Data To Assist Indirect Cost Rate Determination | | | | | | |
| 4 | <i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i> | | | | | | |
| 5 | <p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p> | | | | | | |
| 6 | Support Services - Direct Costs | | | | | | |
| 7 | Direction of Business Support Services (10, 50, and 80 -2510) | | | | | | |
| 8 | Fiscal Services (10, 50, & 80 -2520) | | | | | | |
| 9 | Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540) | | | | | | |
| 10 | Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i> | | | | 95,847 | | |
| 11 | Value of Commodities Received for Fiscal Year 2023 (Include the value of commodities when determining if a Single Audit is required). | | | | 1,705 | | |
| 12 | Internal Services (10, 50, and 80 -2570) | | | | | | |
| 13 | Staff Services (10, 50, and 80 -2640) | | | | | | |
| 14 | Data Processing Services (10, 50, & 80 -2660) | | | | | | |
| 15 | SECTION II | | | | | | |
| 16 | Estimated Indirect Cost Rate for Federal Programs | | | | | | |
| 17 | | | | Restricted Program | | Unrestricted Program | |
| 18 | | Function | | Indirect Costs | Direct Costs | Indirect Costs | Direct Costs |
| 19 | Instruction | 1000 | | | 1,777,773 | | 1,777,773 |
| 20 | Support Services: | | | | | | |
| 21 | Pupil | 2100 | | | 143,440 | | 143,440 |
| 22 | Instructional Staff | 2200 | | | 19,421 | | 19,421 |
| 23 | General Admin. | 2300 | | | 338,124 | | 338,124 |
| 24 | School Admin | 2400 | | | 138,081 | | 138,081 |
| 25 | Business: | | | | | | |
| 26 | Direction of Business Spt. Srv. | 2510 | | 0 | 0 | 0 | 0 |
| 27 | Fiscal Services | 2520 | | 79,541 | 0 | 79,541 | 0 |
| 28 | Oper. & Maint. Plant Services | 2540 | | | 437,938 | 437,938 | 0 |
| 29 | Pupil Transportation | 2550 | | | 11,593 | | 11,593 |
| 30 | Food Services | 2560 | | | 52,249 | | 52,249 |
| 31 | Internal Services | 2570 | | 0 | 0 | 0 | 0 |
| 32 | Central: | | | | | | |
| 33 | Direction of Central Spt. Srv. | 2610 | | | 0 | | 0 |
| 34 | Plan, Rsrch, Dvlp, Eval. Srv. | 2620 | | | 0 | | 0 |
| 35 | Information Services | 2630 | | | 0 | | 0 |
| 36 | Staff Services | 2640 | | 0 | 0 | 0 | 0 |
| 37 | Data Processing Services | 2660 | | 0 | 0 | 0 | 0 |
| 38 | Other: | 2900 | | | 0 | | 0 |
| 39 | Community Services | 3000 | | | 0 | | 0 |
| 40 | Contracts Paid in CY over the allowed amount for ICR calculation (from page 40) | | | | (75,014) | | (75,014) |
| 41 | Total | | | 79,541 | 2,843,605 | 517,479 | 2,405,667 |
| 42 | | | | Restricted Rate | | Unrestricted Rate | |
| 43 | | | | Total Indirect Costs: | 79,541 | Total Indirect Costs: | 517,479 |
| 44 | | | | Total Direct Costs: | 2,843,605 | Total Direct Costs: | 2,405,667 |
| 45 | | | | = 2.80% | | = 21.51% | |

| | A | B | C | D | E | F |
|----|--|--------------------------|--------------------------|------------------------------------|-----------------------------------|--|
| 1 | REPORT ON SHARED SERVICES OR OUTSOURCING | | | | | |
| 2 | School Code, Section 17-1.1 (<i>Public Act 97-0357</i>) | | | | | |
| 3 | Fiscal Year Ending June 30, 2023 | | | | | |
| 5 | Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years. | | | | | |
| 6 | Rankin CSD 98 | | | 53-090-0980-02_AFR22 Rankin CSD 98 | | |
| 7 | 53090098002 | | | | | |
| 8 | <i>Check box if this schedule is not applicable.....</i> | <input type="checkbox"/> | Prior Fiscal Year | Current Fiscal Year | Next Fiscal Year | Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service. |
| 9 | Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔ | | | | | |
| 10 | Service or Function (Check all that apply) | | | | Barriers to Implementation | (Limit text to 200 characters, for additional space use line 33 and 38) |
| 11 | Curriculum Planning | | | | | |
| 12 | Custodial Services | | | | | |
| 13 | Educational Shared Programs | | | | | |
| 14 | Employee Benefits | | | | | |
| 15 | Energy Purchasing | | | | | |
| 16 | Food Services | | | | | |
| 17 | Grant Writing | | | | | |
| 18 | Grounds Maintenance Services | | | | | |
| 19 | Insurance | | | | | |
| 20 | Investment Pools | | | | | |
| 21 | Legal Services | | | | | |
| 22 | Maintenance Services | | | | | |
| 23 | Personnel Recruitment | | | | | |
| 24 | Professional Development | | X | X | | TMCSEA |
| 25 | Shared Personnel | | | | | |
| 26 | Special Education Cooperatives | | X | X | | TMCSEA |
| 27 | STEM (science, technology, engineering and math) Program Offerings | | | | | |
| 28 | Supply & Equipment Purchasing | | | | | |
| 29 | Technology Services | | | | | |
| 30 | Transportation | | X | X | | City of Pekin, Menta Fresh Start Havana FY23 |
| 31 | Vocational Education Cooperatives | | | | | |
| 32 | All Other Joint/Cooperative Agreements | | X | X | | South Pekin Grade School, Spring Lake Grade School |
| 33 | Other | | | | | |
| 34 | | | | | | |
| 35 | <i>Additional space for Column (D) - Barriers to Implementation:</i> | | | | | |
| 36 | | | | | | |
| 37 | | | | | | |
| 38 | | | | | | |
| 40 | <i>Additional space for Column (E) - Name of LEA :</i> | | | | | |
| 41 | | | | | | |
| 42 | | | | | | |
| 43 | | | | | | |

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

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

School District Name: Rankin CSD 98
 RCDT Number: 53090098002

| Description | Funct. No. | Actual Expenditures, Fiscal Year 2023 | | | | Budgeted Expenditures, Fiscal Year 2024 | | | |
|---|------------|---------------------------------------|---------------------------------------|---------------------|---------|---|---------------------------------------|-------------------|---------|
| | | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund * | Total | (10) Educational Fund | (20) Operations & Maintenance Fund | (80) Tort Fund | Total |
| 1. Executive Administration Services | 2320 | 218,792 | | 0 | 218,792 | 229,210 | | | 229,210 |
| 2. Special Area Administration Services | 2330 | 0 | | 0 | 0 | | | | 0 |
| 3. Other Support Services - School Administration | 2490 | 0 | | 0 | 0 | | | | 0 |
| 4. Direction of Business Support Services | 2510 | 0 | 0 | 0 | 0 | | | | 0 |
| 5. Internal Services | 2570 | 0 | | 0 | 0 | | | | 0 |
| 6. Direction of Central Support Services | 2610 | 0 | | 0 | 0 | | | | 0 |
| 7. Deduct - Early Retirement or other pension obligations required by state law and included above. | | | | | 0 | | | | 0 |
| 8. Totals | | 218,792 | 0 | 0 | 218,792 | 229,210 | 0 | 0 | 229,210 |
| 9. Percent Increase (Decrease) for FY2024 (Budgeted) over FY2023 (Actual) | | | | | | | | | 5% |

CERTIFICATION

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

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

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

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

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

Type Below.

| AFR Page No. | AFR Line No. | Fund | Function | Object | Amount | Description |
|-----------------|-----------------|-------------------------------------|----------|--------|--------|--|
| 10. | 11. | O&M | 1190 | | 11,143 | Revenue Recapture Levy |
| 11. | 74. | Education | 1690 | | 132 | Rebate |
| 12. | 109. | Education | 1999 | | 500 | Rebate |
| 13. | 182. | Education | 4090 | | 19,275 | REAP Grant |
| 15. | 269. | Education | 4998 | | 22,365 | ARP ESSER III, ARP II ROE Homeless Reimbursement, ARP IDEA, ARP IDEA Pre-K |
| 15. | 269. | IMRF | 4998 | | 159 | ARP ESSER III |
| 16. | 43. | Education | 2190 | 100 | 646 | Pupil Supervisor Salaries |
| 16. | 43. | Education | 2190 | 200 | 24 | Pupil Supervisor Benefits |
| 16. | 43. | Education | 2190 | 300 | 1,696 | Hearing and Vision |
| 16. | 43. | Education | 2190 | 400 | 240 | Academic Recognition Day Awards |
| 19. | 175. | DS | 5400 | 300 | 1,000 | Debt Service Fees |
| 20. | 241. | IMRF | 2190 | 200 | 44 | Pupil Servisor Medicare |
| 25. | 18. | Schedule of Ad Valorem Tax Receipts | | | | Sec. 18-233 Recovery Levy Extended for 2022 |
| 38. | 191. | Multiple | 4998 | | 22,524 | ARP ESSER III, ARP II ROE Homeless Reimbursement, ARP IDEA, ARP IDEA Pre-K |

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the function—e.g. alternate revenue bonds (Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

| | A | B | C | D | E | F |
|----|--|--------------------------|--|-----------------------------|---------------------------|------------------|
| 1 | DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1) | | | | | |
| 2 | <i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2024 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i> | | | | | |
| 3 | The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years. | | | | | |
| 4 | <i>- If the FY2024 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i> | | | | | |
| 5 | <i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2024 budget does not, a completed deficit reduction plan is still required.</i> | | | | | |
| 6 | DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i> | | | | | |
| 7 | Description | EDUCATIONAL FUND (10) | OPERATIONS & MAINTENANCE FUND (20) | TRANSPORTATION FUND (40) | WORKING CASH FUND (70) | TOTAL |
| 8 | Direct Revenues | 3,075,941 | 402,177 | 276,619 | 33,613 | 3,788,350 |
| 9 | Direct Expenditures | 2,856,672 | 298,260 | 263,122 | | 3,418,054 |
| 10 | Difference | 219,269 | 103,917 | 13,497 | 33,613 | 370,296 |
| 11 | Fund Balance - June 30, 2023 | 2,979,021 | 315,190 | 481,087 | 94,571 | 3,869,869 |
| 12 | Balanced - no deficit reduction plan is required. | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

FY 2023 Audit Checklist

| |
|---|
| RCDT: 53090098002 |
| School District/Joint Agreement Name: Rankin CSD 98 |
| Auditor Name: Cory Cowan, CPA |
| License #: 065-041841 License Expiration Date (below): 9/30/2024 |
| 53-090-0980-02_AFR22 Rankin CSD 98 |

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

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

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

[Guidance for the AARR Requirements](#)

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #1 - Summary of Significant Accounting Policies

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

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

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

Component Units

The District has developed criteria to determine whether outside agencies with activities that 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 that would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

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

Governmental Funds -

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

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

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Governmental Funds - (cont'd.)

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

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

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

Governmental Funds - Measurement Focus

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

General Fixed Assets and General Long-Term Debt Account Group

All fixed assets are valued at historical cost 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 does not have a formal capitalization policy, but follows grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$265,297 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$3,825,379. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

General Fixed Assets and General Long-Term Debt Account Group (cont'd.)

The estimated useful lives are as follows:

| | |
|--|------------|
| Depreciable Land | 50 years |
| Buildings | |
| Permanent | 50 years |
| Temporary | 20 years |
| Infrastructure Improvements other than Buildings | 20 years |
| Capitalized Equipment | 3-10 years |

Long-term liabilities expected to be financed from Debt Services Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales 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.

C. 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 modified 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 transaction. 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.

Proceeds from sales of bonds are included as other financing sources 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.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Compiled Statutes. The original budget was passed on September 26, 2022 and was amended on June 26, 2023. The budget lapses at the end of each fiscal year.

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

1. Prior to July 31, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposits (savings) accounts. Cash equivalents include amounts in time deposits and other investments, with original maturities of less than 90 days.

F. Investments

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

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

H. Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Nonspendable - 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.

Restricted - The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes. These funds consist of the reserved amounts in the Educational Fund as identified in Note #3, the Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and the Fire Prevention and Safety funds.

Committed - 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 policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - 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 the School Board itself by assigning amounts to be used for specific purposes.

Unassigned - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

It is the District’s policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note #3 for more detail.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

I. Leases

The District accounts for leases as follows:

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

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

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

J. Subscription-Based Information Technology Arrangements

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

K. Use of Estimates

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

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Tazewell County. The 2022 levy was passed by the board on December 19, 2022. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes included in these financial statements are from the 2021 and prior tax levies.

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

The effect of the PTELL is to limit the growth of the amount of property taxes that can be extended for a taxing body. The PTELL was effective for Tazewell County for property taxes levied after 1998.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #2 – Property Taxes (cont'd.)

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

| | Maximum Rate | Actual 2022 Rate | Actual 2021 Rate | Actual 2020 Rate |
|----------------------------|-----------------|---------------------|---------------------|---------------------|
| Educational | None | 2.92466 | 2.86096 | 2.82644 |
| Operations and Maintenance | 0.55000 | 0.35182 | 0.34594 | 0.34313 |
| Transportation | None | 0.20232 | 0.19894 | 0.19733 |
| Debt Services | None | 0.39107 | 0.39432 | 0.40365 |
| Municipal Retirement | None | 0.04518 | 0.05293 | 0.05815 |
| Social Security | None | 0.06571 | 0.07103 | 0.07469 |
| Special Education | 0.40000 | 0.02644 | 0.02599 | 0.02577 |
| Fire Prevention and Safety | 0.10000 | 0.06865 | 0.06750 | 0.06695 |
| Working Cash | 0.05000 | 0.04907 | 0.04850 | 0.04963 |
| Revenue Recovery | None | 0.00404 | 0.01611 | 0.00000 |
| Total | | <u>4.12896</u> | <u>4.08222</u> | <u>4.04574</u> |

Note #3 - Regulatory Fund Balances

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

The District has the following categories of reserved fund balances:

1. Special Education Levy

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

2. Social Security Levy

Cash disbursed and the related cash receipts of this tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$113,074.

3. State Grants

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

4. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund and Operations and Maintenance Fund. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in no reserved fund balance.

5. Student Activity Funds

The District has Student Activity Funds that are included in the Educational Fund balance. As of June 30, 2023, net revenues received exceeded expenditures disbursed, resulting in a reserved balance of \$9,852.

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #4 – Deposits and Investments

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

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

Custodial Credit Risk Related to Deposits with Financial Institutions

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

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

As of June 30, 2023, none of the District's deposits were exposed to custodial credit risk.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Investments

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

| Investment Type | Book Value | Fair Value | Investment Maturities (in Years) | | | |
|-----------------------------|-------------------|-------------------|----------------------------------|-------------|-------------|--------------|
| | | | Less Than 1 | 1-5 | 6-10 | More Than 10 |
| Illinois School District | | | | | | |
| Liquid Asset Fund Plus | \$ 319,285 | \$ 319,285 | \$ 319,285 | \$ 0 | \$ 0 | \$ 0 |
| Illinois Funds Money Market | 165,976 | 165,976 | 165,976 | 0 | 0 | 0 |
| Total | <u>\$ 485,261</u> | <u>\$ 485,261</u> | <u>\$ 485,261</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Custodial Credit Risk of Investments

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

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

Interest Rate Risk

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

Credit Risk

As of June 30, 2023, the District investment types are not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government. The District's investment policy places no limit on the amount the District may invest in any one issuer. The following percentages reflect the breakdown of investments for the District as of June 30, 2023:

- 65.8% - Illinois School District Liquid Asset Fund Plus
- 34.2% - Illinois Funds Money Market

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

Concentration of Credit Risk (cont'd.)

ISDLAF+ (Investment Pool)

During the year ended June 30, 2023, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts and Educational Service Regions with an alternative investment vehicle which will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The Multi-Class Series invests in money market instruments having a maximum remaining maturity of one year (except that U.S. government obligations may have remaining maturities of up to two years). It has earned an AAA rating from Standard & Poor's ("S&P"). The Multi-Class Series consists of two classes of shares: the Liquid Class and the MAX Class. The Liquid Class offers check writing privileges, while the MAX Class does not.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CD's"), commercial paper and banker's acceptances. CD's purchased under this program are fully FDIC insured and have been classified as deposits for financial statement purposes.

At June 30, 2023, the District had \$319,285 invested with the ISDLAF + Multi-Class Series of Investments.

Illinois Funds Money Market

During the year ended June 30, 2023, the District maintained accounts with the Illinois Funds Money Market (formerly known as IPTIP). Illinois Funds Money Market is an external investment pool created by the Illinois General Assembly in 1975. Its primary purpose is to provide Public Treasurers and other custodians of public funds with an alternative investment vehicle which will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The monies invested by the individual participants are pooled together and invested in U.S. Treasury bills and notes backed by the full faith and credit of the U.S. Treasury. In addition, monies are invested in fully collateralized time deposits in Illinois financial institutions, in collateralized repurchase agreements, and in treasury mutual funds that invest in U.S. Treasury obligations and collateralized repurchase agreements.

The time deposits are collateralized 110% over FDIC or FSLIC \$250,000 insurance with U.S. Treasury obligations and marked to market on a weekly basis to maintain sufficiency. The repurchase agreements are collateralized at 102% with U.S. Treasury obligations and collateral is checked daily to determine sufficiency. Individual participants maintain separate investment accounts representing a proportionate share of the pool assets and its respective collateral; therefore, no collateral is identified with each participant's account.

At June 30, 2023 the District had \$165,976 invested with the Illinois Funds Money Market.

Foreign Currency Risk

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

| | Balance July 1, 2022 | Additions | Deletions | Balance June 30, 2023 |
|-----------------------------------|-------------------------|------------|------------|--------------------------|
| Non-Depreciable Land | \$ 125,600 | \$ 0 | \$ 0 | \$ 125,600 |
| Permanent Buildings | 8,422,065 | 703,755 | 0 | 9,125,820 |
| Improvements Other than Buildings | 890,206 | 0 | 0 | 890,206 |
| 10-Year Equipment | 489,300 | 46,454 | 49,939 | 485,815 |
| 5-Year Equipment | 23,260 | 0 | 0 | 23,260 |
| Construction in Progress | 349,492 | 0 | 349,492 | 0 |
| Total | \$ 10,299,923 | \$ 750,209 | \$ 399,431 | \$ 10,650,701 |

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a modified cash basis for the year ended June 30, 2023, was \$40,510.

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

Plan description.

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

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

Benefits provided.

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

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Benefits provided. (cont'd.)

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

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

Contributions

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

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

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of with the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$757,047 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions remitted for the year ended June 30, 2023, were \$8,419.

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 \$29,341 were paid from federal and special trust funds that required employer contributions of \$3,078. Contributions remitted for the year ended June 30, 2023, were \$3,078.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #6 – Pension Disclosures (cont'd)

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

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the employer paid \$-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 \$11,495 on a modified cash basis under this plan.

B. Illinois Municipal Retirement Fund

Plan description.

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

Benefits provided.

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

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.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

Benefits provided. (cont'd.)

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

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

Employees covered by benefit terms.

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

| | |
|---|----|
| Retirees or Beneficiaries currently receiving benefits | 13 |
| Inactive employees entitled to but not yet receiving benefits | 30 |
| Active employees | 18 |
| Total members | 61 |

Contributions.

As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual contribution rates for the calendar years 2022 and 2023 were 7.17% and 5.08%, respectively. For the fiscal year ended June 30, 2023, the District contributed \$29,015 to the plan, which is the recognized pension expense on the basis of accounting described in Note #1. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note #7 – Other Post-Employment Benefits

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

A. Teacher Health Insurance Security

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

A. Teacher Health Insurance Security (cont'd.)

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

On behalf contributions to the THIS Fund.

The state of Illinois makes employer retiree health insurance contributions on behalf of the employer. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 0.90 percent of pay for the year ended June 30, 2023. State of Illinois contributions were \$9,087, and the employer recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund.

The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. Contributions remitted for the year ended June 30, 2023, were \$9,725.

Further information on the THIS Fund.

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

B. Post-Retirement Health Care Plan

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

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

Funding Policy. Current policy is for the District to pay for post-retirement health care benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage.

Contributions. Contributions made by the District during the fiscal year ended June 30, 2023 were \$-0-. The District did not have an actuarial valuation performed for the plan as of June 30, 2023.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #8 – General Long-Term Debt Account Group

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

Bonded indebtedness –

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

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

| Description | Original Amount | Date of Issue | Date of Maturity | Interest Rate | Balance July 1, 2022 | Additions | Reductions | Balance June 30, 2023 | Due In Less Than One Year |
|--------------------|-----------------|---------------|------------------|---------------|----------------------|-------------|---------------------|-----------------------|---------------------------|
| Building Bonds | \$ 2,250,000 | 02/03/17 | 12/01/33 | 4.00 – 4.50% | \$ 2,250,000 | \$ 0 | \$ 0 | \$ 2,250,000 | \$ 0 |
| 2021 Series A Bond | 263,000 | 11/17/21 | 12/01/26 | 0.95 – 1.70% | 212,000 | 0 | (49,000) | 163,000 | 49,000 |
| 2021 Series B Bond | 612,000 | 11/17/21 | 12/01/25 | 0.90 – 1.50% | 491,000 | 0 | (118,000) | 373,000 | 129,000 |
| Total | | | | | <u>\$ 2,953,000</u> | <u>\$ 0</u> | <u>\$ (167,000)</u> | <u>\$ 2,786,000</u> | <u>\$ 178,000</u> |

The annual debt service requirements are as follows:

| | Principal | Interest | Total |
|-----------|---------------------|-------------------|---------------------|
| 2024 | \$ 178,000 | \$ 102,353 | \$ 280,353 |
| 2025 | 186,000 | 100,050 | 286,050 |
| 2026 | 184,000 | 97,045 | 281,045 |
| 2027 | 178,000 | 91,692 | 269,692 |
| 2028 | 235,000 | 82,788 | 317,788 |
| 2029-2033 | 1,545,000 | 234,612 | 1,779,612 |
| 2034-2038 | 280,000 | 5,950 | 285,950 |
| Total | <u>\$ 2,786,000</u> | <u>\$ 714,490</u> | <u>\$ 3,500,490</u> |

At June 30, 2023, the total excess of assets over liabilities of the Debt Services Fund was \$17,039; \$3,291 was allocable to the Series 2021A bond issue, \$9,282 was allocable to the Series 2021B bond issue, \$4,467 was allocable to the 2017 Building Bonds.

Legal Debt Limit –

Section 5/19-1 of the Illinois School Code limits the amount of qualifying debt of the District to 6.90% of the latest equalized assessed value. The latest equalized assessed value was \$71,689,627 as of January 1, 2022.

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

| | |
|----------------------|---------------------|
| Legal Debt Limit | \$ 4,946,584 |
| Less Qualifying Debt | (2,786,000) |
| Legal Debt Margin | <u>\$ 2,160,584</u> |

Note #9 - Tax Anticipation Warrants

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #10 - Interfund Loans and Transfers

During the fiscal year ended June 30, 2023, the District made no interfund loans.

During the fiscal year ended June 30, 2023, the District made the following permanent transfers:

| <u>To (Fund)</u> | <u>From (Fund)</u> | <u>Amount</u> |
|------------------|----------------------------|---------------|
| Capital Projects | Working Cash | \$ 56,050 |
| Capital Projects | Operations and Maintenance | 38,950 |
| Capital Projects | Working Cash | 57,774 |
| Capital Projects | Operations and Maintenance | 40,148 |
| Capital Projects | Operations and Maintenance | 12,207 |
| Capital Projects | Working Cash | 17,566 |

Note #11 - Common Bank Accounts

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

Note #12 – Self-Insurance Plan

The District has elected to be self-insured for Illinois unemployment insurance which is administered by the Illinois Department of Employment Security. The District is liable for claims made by eligible former employees in which the District is the chargeable employer. No material amounts of payables existed for unemployment compensation as of June 30, 2023.

Note #13 - Contingencies

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

Note #14 – Commitments

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

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2023, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2023, amounted to \$104,930.

Vacation Pay – Vacation pay is considered to be an expenditure in the year paid. The District does not accrue vacation pay for any employees.

Sick Pay – Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District. At June 30, 2023, the estimated unused sick pay liability was \$-0-.

Termination Benefits – The District has negotiated a retirement incentive plan for teachers who provide advance notification of their impending retirement. This commitment represents the difference between a 6% annual raise over what the normal raise would have been for the period of the retirement incentive plan. As of June 30, 2023, the known future payments under this incentive program totaled \$-0-.

Construction Commitments – For the year ended June 30, 2023, the District had no construction commitments.

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

Note #15 – Disbursements and Transfers in Excess of Budget

During the year ended June 30, 2023, the District had no disbursements and transfers in excess of budget.

Note #16 - Risk Management - Claims and Judgments

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

The District is insured under a Guaranteed Cost policy for worker's compensation coverage. The initial premium may be adjusted based on actual wages covered. 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.

Note #17 – Joint Agreements

The District is a member of the Tazewell-Mason Counties Special Education Association (TMCSEA), 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 agreement at 300 Cedar Street, Pekin, Illinois. The District paid \$92,545 to TMCSEA during the fiscal year ended June 30, 2023 for tuition and benefits.

Note #18 - Deficit Fund Balances

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

Note #19 – Implementation of New Accounting Policies

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

Note #20 – Subsequent Events

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

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 SCHEDULE OF FUND BALANCE, REVENUES RECEIVED AND EXPENDITURES DISBURSED
 STUDENT ACTIVITY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2023

| Activities | Beginning Fund Balance | Revenues Received | Expenditures Disbursed | Ending Fund Balance |
|------------------|---------------------------|----------------------|---------------------------|------------------------|
| Eighth Grade | (78.35) | 5,701.85 | 4,285.04 | 1,338.46 |
| Cheerleaders | 13.30 | 360.00 | 242.73 | 130.57 |
| Library | 211.66 | 3,708.51 | 3,682.73 | 237.44 |
| Student Pictures | 1,823.91 | 963.14 | 2,267.62 | 519.43 |
| Athletics | 3,897.26 | 4,723.00 | 5,648.47 | 2,971.79 |
| Band | 0.00 | 743.00 | 807.13 | (64.13) |
| Field Trips | 154.95 | 679.00 | 656.00 | 177.95 |
| Student Council | 6,110.04 | 28,606.14 | 32,902.61 | 1,813.57 |
| Grants | 250.00 | 0.00 | 0.00 | 250.00 |
| Speech Contest | 1,458.04 | 45.00 | 45.00 | 1,458.04 |
| MAX Card | 260.86 | 0.00 | 250.00 | 10.86 |
| Miscellaneous | (105.06) | 2,777.49 | 2,515.73 | 156.70 |
| Donation | 695.00 | 1,450.00 | 1,293.38 | 851.62 |
| Total | <u>14,691.61</u> | <u>49,757.13</u> | <u>54,596.44</u> | <u>9,852.30</u> |

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 2023

General Obligation Limited Refunding School Bonds, Series 2020A

Dated: November 17, 2020

Principal Due: December 1

Interest Due: December 1, and June 1

Paying Agent: The Atlanta National Bank, Atlanta, IL

The bonds are not subject to redemption prior to maturity.

| Fiscal Year | Interest | <u>Principal</u> | <u>Interest Due</u> | | |
|--------------|----------|-----------------------|---------------------|---------------------|-----------------------|
| 2023-24 | 1.200% | 49,000 | 1,150 | 856 | 51,006 |
| 2024-25 | 1.400% | 50,000 | 856 | 506 | 51,362 |
| 2025-26 | 1.550% | 51,000 | 506 | 111 | 51,617 |
| 2026-27 | 1.700% | 13,000 | 111 | 0 | 13,111 |
| Total | | <u><u>163,000</u></u> | <u><u>2,623</u></u> | <u><u>1,473</u></u> | <u><u>167,096</u></u> |

General Obligation Refunding School Bonds, Series 2020B

Dated: November 17, 2020

Principal Due: December 1

Interest Due: December 1, and June 1

Paying Agent: The Atlanta National Bank, Atlanta, IL

The bonds are not subject to redemption prior to maturity.

| Fiscal Year | 2022-23 | <u>Interest Due</u> | | | |
|--------------------|-------------|-----------------------|---------------------|---------------------|-----------------------|
| <u>of Maturity</u> | <u>Rate</u> | <u>December 1</u> | <u>December 1</u> | <u>June 1</u> | <u>Total</u> |
| 2023-24 | 1.15% | 129,000 | 2,470 | 1,728 | 133,198 |
| 2024-25 | 1.35% | 136,000 | 1,728 | 810 | 138,538 |
| 2025-26 | 1.50% | 108,000 | 810 | 0 | 108,810 |
| Total | | <u><u>373,000</u></u> | <u><u>5,008</u></u> | <u><u>2,538</u></u> | <u><u>380,546</u></u> |

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
 SCHEDULE OF BONDED INDEBTEDNESS
JUNE 30, 2023

Building Bonds

Dated: February 3, 2017

Principal Due: December 1

Interest Due: December 1, and June 1

Paying Agent: Atlanta National Bank

| Fiscal Year of Maturity | Interest Rate | Principal | Interest Due | | Total |
|----------------------------|------------------|------------------|----------------|----------------|------------------|
| | | December 1 | December 1 | June 1 | |
| 2023-24 | 0.00% | 0 | 48,075 | 48,075 | 96,150 |
| 2024-25 | 0.00% | 0 | 48,075 | 48,075 | 96,150 |
| 2025-26 | 4.25% | 25,000 | 48,075 | 47,544 | 120,619 |
| 2026-27 | 4.25% | 165,000 | 47,544 | 44,037 | 256,581 |
| 2027-28 | 4.50% | 235,000 | 44,038 | 38,750 | 317,788 |
| 2028-29 | 4.50% | 255,000 | 38,750 | 33,012 | 326,762 |
| 2029-30 | 4.00% | 280,000 | 33,013 | 27,412 | 340,425 |
| 2030-31 | 4.25% | 310,000 | 27,413 | 20,825 | 358,238 |
| 2031-32 | 4.25% | 335,000 | 20,825 | 13,706 | 369,531 |
| 2032-33 | 4.25% | 365,000 | 13,706 | 5,950 | 384,656 |
| 2033-34 | 4.25% | 280,000 | 5,950 | 0 | 285,950 |
| Total | | <u>2,250,000</u> | <u>375,464</u> | <u>327,386</u> | <u>2,952,850</u> |

RANKIN COMMUNITY SCHOOL DISTRICT NO. 98
SCHEDULE OF TAXES EXTENDED AND COLLECTED
JUNE 30, 2023

| | <u>Educational Levy</u> | <u>Special Education Levy</u> | <u>Operation & Maintenance Levy</u> | <u>Debt Services Levy</u> | <u>Trans- portation Levy</u> | <u>Municipal Retirement Levy</u> | <u>Social Security Levy</u> | <u>Working Cash Levy</u> | <u>Fire Safety Levy</u> | <u>Sec. 18-233 Recovery Levy</u> | <u>Total All Levies</u> |
|------------------------|-----------------------------|---------------------------------------|---|-----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---------------------------------|--|---------------------------------|
| <u>2020 Levy</u> | | | | | | | | | | | |
| Assessed Valuatio | 67,369,123 | | | | | | | | | | |
| Tax Rate per \$100.00 | <u>2.82644</u> | <u>0.02577</u> | <u>0.34313</u> | <u>0.40365</u> | <u>0.19733</u> | <u>0.05815</u> | <u>0.07469</u> | <u>0.04963</u> | <u>0.06695</u> | <u>0.00000</u> | <u>4.04574</u> |
| Taxes Extended | <u>1,904,148</u> | <u>17,361</u> | <u>231,164</u> | <u>271,935</u> | <u>132,939</u> | <u>39,175</u> | <u>50,318</u> | <u>33,435</u> | <u>45,104</u> | <u>-</u> | <u>2,725,579</u> |
| Taxes Collected 99.55% | <u>1,895,646</u> | <u>17,283</u> | <u>230,131</u> | <u>270,721</u> | <u>132,346</u> | <u>39,000</u> | <u>50,093</u> | <u>33,286</u> | <u>44,902</u> | <u>-</u> | <u>2,713,408</u> |
| <u>2021 Levy</u> | | | | | | | | | | | |
| Assessed Valuatio | 68,797,974 | | | | | | | | | | |
| Tax Rate per \$100.00 | <u>2.86096</u> | <u>0.02599</u> | <u>0.34594</u> | <u>0.39432</u> | <u>0.19894</u> | <u>0.05293</u> | <u>0.07103</u> | <u>0.04850</u> | <u>0.06750</u> | <u>0.01611</u> | <u>4.08222</u> |
| Taxes Extended | <u>1,968,283</u> | <u>17,881</u> | <u>238,000</u> | <u>271,284</u> | <u>136,867</u> | <u>36,415</u> | <u>48,867</u> | <u>33,367</u> | <u>46,439</u> | <u>11,083</u> | <u>2,808,486</u> |
| Taxes Collected 99.90% | <u>1,966,196</u> | <u>17,862</u> | <u>237,747</u> | <u>270,996</u> | <u>136,721</u> | <u>36,376</u> | <u>48,815</u> | <u>33,332</u> | <u>46,389</u> | <u>11,143</u> | <u>2,805,577</u> |
| <u>2022 Levy</u> | | | | | | | | | | | |
| Assessed Valuatio | 71,689,627 | | | | | | | | | | |
| Tax Rate per \$100.00 | <u>2.92466</u> | <u>0.02644</u> | <u>0.35182</u> | <u>0.39107</u> | <u>0.20232</u> | <u>0.04518</u> | <u>0.06571</u> | <u>0.04907</u> | <u>0.06865</u> | <u>0.00404</u> | <u>4.12896</u> |
| Taxes Extended | <u>2,096,678</u> | <u>18,955</u> | <u>252,218</u> | <u>280,357</u> | <u>145,042</u> | <u>32,389</u> | <u>47,107</u> | <u>35,178</u> | <u>49,215</u> | <u>2,896</u> | <u>2,960,035</u> |

Rankin Community School District No. 98
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2023

FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:

2023 -001

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported?

1990

3. Criteria or specific requirement

AU-C 265 has prescribed definitions for significant deficiencies and material weaknesses in an entity's internal control structure. Internal controls are designed to allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements and safeguard assets. A concept in a good system of internal control is adequate segregation of duties.

4. Condition

A limited number of employees have the primary responsibility for performing most of the accounting and financial duties including key functions of recording, reconciling, and reporting cash transactions. This structure reduces certain aspects of the internal control system which rely on adequate segregation of duties.

5. Context

All District accounting and financial records are maintained by a limited number of employees.

6. Effect

Inadequate segregation of duties increases the risk of misstatements in the financial statements.

7. Cause

Limited funding currently precludes the hiring of additional staff.

8. Recommendation

The Board should take steps it considers necessary to limit the risks that a lack of segregation of duties presents; such as, but not limited to, hiring additional staff.

9. Management's response

The District will take the auditor's recommendation under consideration; however, the District has determined that the current internal control system is acceptable.
